

1344  
*H. Bentinck (W.H.C.) 3<sup>d</sup> Duke of Portland*  
O B S E R V A T I O N S

ON A

P A M P H L E T

ENTITLED A

L E T T E R

TO HIS GRACE THE

DUKE OF PORTLAND,

LORD LIEUTENANT OF IRELAND,

SO FAR AS THE SAME RELATES TO THE  
SUBJECT OF REVENUE;

IN WHICH IS CONSIDERED

THE STATE OF THE

DISTILLING TRADE

OF

I R E L A N D.

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DUBLIN: PRINTED IN 1782.

OSSEKVATIONS

ON

P. A. M. P. H. E. T.

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A D D R E S S E D T O H I S G R A C E  
T H E  
D U K E O F P O R T L A N D.

**T**HE distillation of Spirits in this kingdom has of late years become an object of great consequence to this country, not only as it relates to its agriculture but its revenue, having consumed in the last year, ending Lady-day 1782, about 340,603 barrels of Corn, and having produced a revenue of 119,211*l.* 3*s.* 4*d.* this trade therefore is certainly deserving of every encouragement which can be given to it, consistent with the general welfare of the nation.

It is a point which seems to be undisputed that it labours under great disadvantages at present, and in this as in all other disorders it is necessary that we should understand the disease before we propose the remedy, it may be useful to make some enquiries

into the state of the distillery, I shall therefore in the first place examine the several causes which have been assigned why this trade cannot flourish under the present laws, together with the means which have been proposed for remedy of its present grievances, by those concerned in the trade, or their advocates, I shall then state what appears to be the real disadvantage under which it labours, and point out what I think would be the proper means of removing it.

The causes which I have heard urged are, that the duty on home-made spirits is so high, that no man can pay it, and make a livelihood by his trade, and secondly that the laws as now framed, lean against the little Distiller in the country, in favour of the opulent one in great towns; these arguments with such others as occurred, have been lately collected, and published in a Pamphlet intitled, *A Letter to His Grace the Duke of Portland Lord Lieutenant of Ireland*, and as this author is the only person who has published a pamphlet on the subject, and has collected all the arguments into one view, I shall endeavour to examine those arguments as stated by him, and the remedies he proposes, and shall then put the public in possession of such facts and arguments, as I hope will enable them to judge fairly upon the subject.

The author sets out, in that part of his pamphlet which relates to the revenue, with a very pompous description of the oppressions occasioned by the Heathmoney tax, and directly in the next paragraph asserts, "*That altho' that is a grievance, yea a sore evil, yet the collection of the Excise is infinitely greater; that it strikes its roots deeper, that it is not only*"  
*" the*

*"the engine of oppression, but the perennial source of beggary and vice; that it nips Agriculture in the very bud, and blasts the infant hope of National Prosperity."*

I own, I am somewhat at a loss to understand what the author means by this whole paragraph, and conceive that it would have carried real conviction more home to every mans understanding, if instead of this general declamation, particular facts had been pointed out, and that from these facts it had been shewn that such consequences must follow.

The author is so obliging as to declare *"That he does not impute ill intentions to the Commissioners of the Revenue; that they have of late been industrious in settling the accounts of those Collectors who had incurred arrears, which has contributed to the apparent rise of the Revenue for the last two years."*

But lest this should be giving them too much credit, he subjoins a note in these words, *"Yet here Mr. G. E. Howard justly claims his share of praise."*

I should not take any notice of this paragraph, had it not been introduced by the author to persuade the public that the apparent rise of the Revenue, was owing to the bringing in of old arrears, and that the merit of so doing was due to Mr. Howard, and this in order to infer, that the late Revenue laws had no share in this rise.

It is a little, unfortunate, however for the author's observation, that it is no part of the duty of the Commissioners of the Revenue, or of Mr. Howard, to settle such accounts, neither could the settling of them

them contribute to the apparent rise of the Revenue for the last two years.

There are Officers under the controul indeed of the Commissioners, whose duty it is to examine and cheque the different branches of the Collectors accounts, and to return certificates of the amount to the Accomptant General, whose duty it is to balance and settle these accounts, and when a balance appears, which is not forth-coming, it is the duty of the Commissioners to direct Mr. Howard who is their law-agent, to proceed at law for the recovery of it, and this has lately been done, but it is not a very easy matter immediately to recover by course of law such balance, and when it is recovered, it makes no part of the apparent revenue of the current year, in which it is received, but is deducted from the outstanding arrear, which appears as an article in the Public Accounts, which is lessened in the subsequent years account, by so much as shall be received, but the amount of the Excise in each year as stated in the Public Accounts is taken from the returns made by the Gaugers in their vouchers, and cannot be altered by settling the Collectors accounts, the Gaugers vouchers contain the charge of Excise, the Collectors account ought to contain his receipt from the Brewers and Distillers, if there be a difference, it must arise from an arrear not received, or a false account, but it is the charge which appears in the Public Accounts and not the receipt, and therefore the recovery of the difference, cannot contribute to the apparent rise.

It appears from this that it would be proper for Gentlemen to make themselves masters of the subject upon which they chuse to write, and to be very careful



careful before they make assertions, which either directly or obliquely tend to throw blame on any set of gentlemen, or to diminish their just merit.

*"The Author then mentions that it is a trite observation that Merchants and Traders are but sorry legislators, because the interest of their own line hangs an irresistible bias on their minds, a partial not an universal good is always their object; that the collection of the revenue is to be considered as a trade and the Commissioners as biassed in favour of the revenue, and therefore under a similar prejudice with Traders; if the revenue rises they think they have done right; no matter how wrong for the public at large."*

I perfectly agree with the Author in his premisses, but I own I should be induced to draw a conclusion directly contrary, for I should from thence argue, that the Brewers and Distillers were the most improper persons in the nation to make laws for the collection of the revenue of Excise, and that the Commissioners of the revenue might be allowed to interfere in making such laws, because it must be clear, that they can have no interest except that of the Distillers and Brewers, for the rise of the revenue must depend upon the prosperity of these trades, and every step which shall prove detrimental to them, must in the same proportion injure the revenue.

*"He states that altho' the Commissioners have been hitherto the sole legislators for the revenue, yet the Inland Excise was in a declining state for many years before the last session of Parliament, that it has since risen, but whether in consequence of two very plentiful seasons, and of the cause before assigned, or of the revenue law of 1780, is still a question."*

It



It may be necessary for me here to make a distinction and to deny the truth of this assertion in the latitude in which it is stated, I am free to acknowledge that the Commissioners do propose all such regulations, as are contained in the bill called the revenue bill, but I deny utterly that it was by their advice that additional duties were imposed upon home made spirits, whatever may be the merit or demerit of that measure, it does not belong to the Commissioners of the revenue, but to those persons who planned the scheme of Finance, at the time that those duties were laid on; I would not however be thought to convey an idea, that I think that these duties were more than the trade could bear, what my opinion upon that head is, will be discovered before I quit the subject, all I mean to assert here is, that the Commissioners are not sole legislators for revenue, if thereby is meant the imposing of taxes, and proposing the means of collecting them.

The next assertion in this paragraph, *viz.* That the Inland Excise has been in a declining state for many years before the last session of Parliament is totally ill founded, at least so far as relates to the subject on which the author of the Pamphlet professes to treat, *viz.* the Distillery, He expressly states that he will say nothing of the Brewery, he therefore confines himself entirely to the Distillery, and it will appear that in the last twelve years that branch of Excise has increased year after year from 725,097 until it amounted in the year ending Lady-day 1782, to 2,043,620 gallons.

And as to the last part of this paragraph, I hope I shall shew to the satisfaction of the public, in its proper place, that it was owing to the operation of the system first adopted in the Revenue Bill of the  
year

year 1780, that the late very extraordinary rise in this revenue has taken place.

The author goes on to say, "*it looks as if the object of that law was to extirpate the distilling of Whiskey in the country parts of Ireland; yet never was so much of that liquor distilled as since it was enacted, as is evident from hence, that it never was so cheap. For this I appeal to the experience of every country gentleman. But the Commissioners take their views from the cities, and from them alone without ever attending to the state of the country, and their avowed maxim---I am told---is, to confine Distilleries to cities and market towns. This must be done for the convenience of collecting the Excise, for upon any other principle it is egregiously foolish.*"

If this paragraph be compared with the assertions of the very page before, it will be rather difficult to reconcile them, for the great grievance complained of there is that the present code of Excise laws "*Nips agriculture in the very bud, and blasts the infant hope of national prosperity.*"—Now how is this to be reconciled with this assertion, "*That there never was so much Whiskey distilled as since these laws were enacted*"—for as to agriculture it seems to be very much the same whether the spirit made from the corn consumed, pays duty or not, the quantity consumed is the object to the farmer, and if there never was so much Whiskey distilled, as since these laws were enacted, there never was so much corn consumed in distilling as in this period, and of course these laws instead of nipping agriculture in the bud, seem well calculated to support it, and as to Revenue that has certainly risen, and therefore neither agriculture nor revenue seem to have suffered from them.

B

But

But it is said that the Commissioners take their views from the cities, and from them alone, without ever attending to the country.

I do not know where the author gets his information, or what he attends to, but the public will judge from what shall be stated to them whether the authors of the late revenue laws have attended to the state of the distillery, as well in the country, as in great cities, and I hope it will be equally manifest whether the maxims on which these laws are founded are calculated for the mere convenience of collecting the Excise, or upon the great and liberal idea of putting the whole trade upon equal terms, and enabling the fair and honest Distiller to carry on his business to advantage.

The author next lays open his plan, which is "*To make Ireland a country capable of exporting spirituous liquors to the greatest possible extent,*" and this is to be done by reducing the price of them, for "*If the price be sufficiently reduced a foreign market for it will never be wanted, there will be a full demand.*"

In the next page, "*The barbarous scenes of intoxication exhibited at fairs and markets, arise from the cheapness of smuggled Whiskey—If the revenue were under sound regulations, the price of spirits, for the home consumption, might be put beyond the reach of excess among the poor. Let spirits be but exported at a low rate, no matter how high they are vended at home.*"

It would have saved the author some trouble, if before he had formed his plan for reducing the price of spirits on exportation, he had thought of reading the

the revenue acts of 1780 and 1782, he would there have found the work ready done to his hand, had he looked into the latter act, he would have seen, that it set out by reciting a part of the act of 33d. *Geo.* 2d. which gives a certain drawback upon the exportation of spirits, that it then recites that part of the act, 19th and 20th *Geo.* 3d, by which the drawback on the exportation of spirits distilled in this kingdom, is increased to the *whole* of the Inland Excise, and all duties payable by such spirits—it then recites certain difficulties which impeded the intended operation of these laws, and repeals so much of them, as relates to the drawback on exportation, and then it gives a drawback exactly equal to the duties paid on all spirits distilled in this kingdom, which shall be exported therefrom, and under such regulations as enable either the Distiller or Exporter to recover it, I cannot see therefore what it is that the author of the Pamphlet would wish for, which is not already done, he desires that the duty paid by spirits exported may be sufficiently reduced, it is not only reduced, but totally drawback, could the Commissioners of the revenue go farther, or was it not going a great way for them in a bill for the better collection of the revenue, to repeal a duty laid by the money bill.—No other encouragement remains to be given, unless it shall be thought expedient, that a premium or bounty be paid for spirits exported, over and above the drawback of the whole duties.

Having endeavoured to shew that what he wished for as to exported Spirits has been already performed, I come next to observe upon what he says as to the home consumption, which he allows may be vended no matter how high, and he acknowledges that the low price of them, which is owing to smug-



gled Whiskey, is the cause of the barbarous scenes of intoxication exhibited at fairs and markets.

As I not only agree with him in his first position, that spirits ought to be exported at a low rate of duty, but go even further and think they ought to be exported at no duty, so also I agree with him in his second position, that the price of spirits for home consumption ought to be raised, not only to prevent the barbarous scenes of intoxication exhibited every where, but to enable the fair and honest Distiller to pay his Duty, and live by his trade, but the question will then be, how is this event to be brought about? and I shall first endeavour to shew that the means proposed in his pamphlet are not only inadequate for the purpose, but subversive of it.

The author has laid down two principles, which are I suppose the sound regulations which are to put the home consumption of spirits beyond the reach of excess among the poor.

*" The first principle is to lower the rate of Excise duties, in such a degree, that the licenced Distiller may have a reasonable profit, without temptation to fraud."*

*" And the second is to adjust the rate of duty by annual composition according to the solid contents of the Still. It is well known (he says) how many times in the week or year, a Still can work: apportion then the duty in a ratio compounded of the times and contents."*

In support of his first principle he sets out by begging the question, and asserts that *" it is acknowledged*

*“ ledged on all hands, that if the Distiller pays the  
“ whole duty, he cannot carry on his business.*

Having taken this for granted, he breaks out into an exclamation against such a horrible system, and puts into the mouths of the Commissioners arguments which they would be much ashamed to make use of.

But I shall take the liberty of controverting his position, and shall endeavour to shew, that a Distiller could pay the present duty of 14*d.* and carry on his business.

When we say that the duty on any commodity is too high, we speak in general relatively, and in the present case we mean, that the duty on our own home-made spirits is so high, that the Distiller cannot pay that duty, and make a livelihood by selling them, at the price they bear, and that they cannot be raised in their price, because if they were, some other spirit would interfere, and undersell them, which would prevent their use and consumption.

It has been already observed, that the author of the Pamphlet has repeatedly acknowledged, that if spirits were allowed to be exported at a low rate, no matter how high they are vended at home, I have shewn that they can be exported with a full drawback of all duties, and therefore I suppose he will allow, that the price of spirits consumed at home may be raised, if then they may be raised, the question will be how high? for if they may be raised as much as the author of the Pamphlet wishes to lower the duty, I think it will not be difficult to shew that the duty is not too high.

If

If the reduction of the duty to 10*d.* at which it stood for several years previous to the last additional duty of 4*d.* would enable the Distillers to pay the full duty and to live by their trade, they would also be enabled to do the same if the duty stood as it does at 14*d.* and that upon sale they were to have a drawback of 4*d.* a gallon, what then is the difference to the Distiller, whether this drawback is paid by a Revenue Collector, or by any other person, and if the price of Spirits was to be raised but 4*d.* a gallon, the consumer would in fact, pay this drawback to the Distiller, the work then may be done according to the author's own shewing, without reducing the present Duty, because he asserts that it is no matter how high Spirits are vended at home.

But although the author has made this assertion without limitation, yet I take it for granted that he could not have meant to do so, for it must be clear that the price of our home made Spirits must be so regulated, as to give them a clear preference before any imported Spirit.

To argue this matter therefore fairly, it will be necessary to see what is the price at which Whiskey is now sold on an average, what would be that price which would enable a Distiller to pay the duty, and live by the trade, and lastly, whether if this addition was made to the price of Whiskey, any imported Spirit could undersell it in our market.

I shall state the price of Whiskey from the Dublin market, because there is not only a great distillation there, but because great quantities are sent up to that market from all parts, which shews that it is a high market.

The

The price then of home-made Spirits in Dublin upon an average I imagine will be found to be, about 2s. 7d. a gallon, the reduction of duty which has been desired generally has been 4d. now according to what I have before stated, the price at which a Distiller could afford to sell his Spirits, paying full duty, would be 2s. 11d.

Now I will go further and say that if the price of home-made Spirits was raised to 3s. 3d. there would be no danger from imported Spirits.

The only Spirits we know of for common consumption are Brandy, Geneva, Rum and Whiskey.

It is clear that neither Brandy nor Geneva can contend in price in this market with Whiskey at 3s. 3d. a gallon, because exclusive of first cost, freight and every other expence the bare duty on these two species of Spirits is 3s. 4d. a gallon, so that they are out of the question. Rum therefore, which is the cheapest of all imported Spirits is the only one from which danger may be supposed.

Let us see then what is that danger.

|                                          |       |    |
|------------------------------------------|-------|----|
| The first cost of Rum in the West Indies | s.    | d. |
| is - - - - -                             | 1     | 10 |
| The duty is - - - - -                    | 2     | 4  |
| The freight, &c. - - - - -               |       | 4  |
|                                          | <hr/> |    |
|                                          | 4     | 6  |

If then the price of Rum which is the cheapest of all imported Spirits is 4s. 6d. to the Importer there



there can be no danger from it to Whiskey sold at 3s. 3d.

But if it shall appear even possible to Parliament, that Rum can be afforded at a price which may either now, or when a peace shall be made, interfere with our distillery, the remedy is easy, a further additional duty on all imported Spirits, will at once put an end to all possibility of such interference.

As a further proof to shew that Whiskey does not run great danger from imported Spirits, and also to shew that the duty of 14d. is not too high, I shall just mention that the Distillers of four Walks in this kingdom, which are subject to the Lagan duties, are obliged to pay 4d. a gallon more than any other Distillers, that is they pay 18d. a gallon duty, and yet they carry on their trade, and undersell foreign Spirits.

In the laying on of duties upon our own manufactures, certainly care ought to be taken that a due proportion of tax should at the same time be laid on all foreign articles of a like nature, which can possibly contend with them, such attention seems to have been paid to our home manufacture of Spirits, for the parliament which laid 4d. a gallon on Whiskey, laid also very great duties on imported Spirits.

By

By that law which obliged Rum coming through Great-Britain, to pay the same duty as if it came directly from the West-Indies, there was added in fact an additional duty per gallon of - - - s. d. 6  
 In the Session of 1775, there was a further duty of - - - 4

In all - 10

In the same period was added on each gallon of Brandy and Geneva - - - 1 : 0  
 While the addition upon Whiskey was only - - - 4

So that a proper attention has been paid to our own distillery, in laying on of these duties.

There is another circumstance which argues strongly against the position that the duty on Whiskey is so high that no man can live by that trade, and that is, that the distillery of this country has wonderfully increased since the last 4d. was added to the duty, viz. from 980,401. to 2,043,620 gallons yearly.

Now if the duty was so high that no profit could be made by the trade, how is the great increase of that trade to be accounted for.

I hope I may be allowed to state my doubt, whether the scheme proposed by this first principle would answer the author's purpose of preventing private Distillers, if experience was to be our guide, I should declare it would not, for it needs not much proof to shew that the private Distiller must have an advantage, while any duty remains, and that private distilling was practised before the last additional du-

ty was laid on home-made Spirits, and would be still practised, if that addition was taken off, and the duty again reduced to 10d.

I think I have stated sufficient to shew that our home-made Spirits may be sold at a price, which would afford a sufficient profit to the Distiller, paying a duty of 14d. a gallon, without fear of being undersold by imported Spirits, and if I have proved this, it follows that the present duty is not the true cause why the Distillers of this country complain of distress, and of course that the first principle laid down by the author of the Pamphlet, viz. that the rate of Excise duties must be lowered, in order to give the licenced Distiller a reasonable profit, is controvertible.

The second principle of the author is "*To adjust the rate of Duty by annual composition according to the solid contents of the Still.*"

This scheme of a composition with Distillers, has been for some time a very favourite one with many gentlemen, it was devised by the Distillers, and communicated by them to persons, who thus receiving all their information and thereby seeing but one side of the question, have been led away by what seemed plausible to them; and the scheme being once made public, speculative men who think abstractedly upon subjects of revenue, have conceived in their closets, that such a scheme might be highly advantageous, and easily put into execution, but a man whose duty obliges him to consider both sides of the question, and who is necessarily acquainted with the practical, as well as the theoretical parts of the business

finess of the revenue, must see that such a scheme would be ruinous and destructive.

This scheme of a composition with Distillers is mentioned by the author in general only, and no specific plan laid down by him, further than this, that he says it is well known how many times in a week or year a still can work : And that the duty ought to be apportioned in a ratio compounded of the times and contents.

I imagine that easy as the author seems to think it to attain this information, he would find it extremely difficult to get even the Distillers themselves to agree in the first preliminary, viz. how often in a year can still be worked.

It is very possible indeed, that although their opinions did not coincide upon this subject, yet their interests might make them agree in some given number of times, but then there is another party to accede to their proposal, whose duty it is to take care of the interest of the public in its revenues, and it would not be a very easy matter to settle even this point between those parties.

But if this point was settled how is the duty apportioned, for then comes the great Question, we have been discussing, what ought to be the quantum of the duty, for a knowledge of the size of a Still, and the number of times which that Still can work, will only shew, how many gallons of Spirits each Still may produce in the year, but then what duty each gallon is to pay, remains still in doubt.



In order to judge fairly of this scheme, to see how far it can be executed, and whether any and what advantages may be hoped for from it, some plan ought to be proposed for carrying a composition into execution; but as no such plan is stated in the Pamphlet, I must consider the subject at large, and state such objections as arise in my mind to the general idea, and the difficulties which it appears to me must occur in the mode of forming such contracts.

The general idea which prevails is, that a computation should be made of what duty a man can pay, upon a Still of certain dimensions, that then the Distiller should enter into a contract to pay at certain periods such a sum, according to the number of gallons his Still contained, and that giving security for the payment of this sum, he should be at liberty to proceed as he pleased and be freed from the controul of Officers.

Here the original difficulty again occurs, how such a computation is to be made, and how the Distillers and Revenue Officers are to agree upon that point, which appears to be no other than what duty by the gallon ought Whiskey to pay; but taking it for granted that this point could be easily adjusted, I shall proceed.

It is to be observed that this scheme calculated for the advantage of the Revenue, is suggested by the Distillers, it may therefore very fairly be suspected, for it does not appear very probable, that the Distillers should at the same time complain that the duty is too high, and yet wish to pay more Duty than they do at present, or that they would propose  
this

this scheme, if they were not certain that they would have a very great advantage in it.

But it is said that they would then know certainly what they were to pay, that they would be freed from Revenue Officers, who harrafs, distrefs, and exact Money from them, that they are willing to pay in advance for the peace and quiet they and their families would then enjoy; and that exemption from the visits of Officers, and the liberty they would have of working their Stills to the greatest advantage, would fully compensate them for the additional duty they would pay.

However plausible this may be, yet it is but plausible, for I must observe, that they now know to a certainty, what they are to pay, in case they mean to act fairly, and that they have at this moment every opportunity they would then have of working their Stills, except on a Sunday, and that it is out of the power of an Officer to distrefs them, when they act fairly; there is therefore some other reason behind why Distillers wish for this new mode of collection, and that is that they would have some advantage in the contract, which those unacquainted with the trade do not immediately perceive.

The distillation of Spirits although it has been long practised in this kingdom, yet has only of late years become a trade of magnitude, the science of distillation is not perfectly known as yet, even by the persons who carry it on, there are very few Officers who know any thing of the matter, what knowledge there is upon the subject, is in the hands of a few, who would easily be able to make a good bargain for themselves.

Many

Many difficulties and inconveniencies will occur in the attempt to put this scheme into execution, and many frauds might be committed, if it were executed, without possibility of detection, such as occur immediately to me, I shall state as shortly as possible.

One of the advantages proposed in the Pamphlet by this scheme is, that it would lower the expence of collection, that is as there would be no use for the Officers of the distillery, they would be laid aside.

But I beg leave to ask when these Officers are laid down, what is there to prevent private distilling in every part of the country, if a Distiller compounds for his Still of 200 gallons size, and is not to be visited by Officers, what is to prevent his having private Stills to any amount, and as when the Spirits distilled in such private Stills are once conveyed to his stores, they are out of all possibility of danger, this scheme would effectually protect all privately distilled Spirits, which could be conveyed to any Compounder's stores.

There is a difference between the produce of Malt Wash, and that of Molasses and decayed Wines, the produce of the latter compared with the former, being as three is to two, that is nine gallons of Malt Wash makes one gallon of Spirits, which will be produced by six gallons of either Molasses Wash or decayed Wines, if then a composition is made with a Distiller, it must be regulated by this difference, but if Officers are not to visit, what is to prevent the Compounder for Malt Spirits, from using  
Molasses

Molasses or decayed Wines, by which he would gain one-third in the first instance.

It may be said that this might be remedied by the visits of Officers, but that would put an end to the pretended advantages which the Distiller expects from a composition.

If this composition was made with a Distiller for a year, he might paying that years duty, distil night and day and produce as much Spirits as would serve for two or more years, if this mode of proceeding should be general in a year when Corn was cheap, which does not seem very improbable, what would become of the Revenue of the subsequent year.

The mode of ascertaining what each Distiller should pay, must vary according to the circumstances of the times, and the situation of the places, where such Distillers reside, in one place Corn is dearer than in another, labour and coals differ in price, in different places, much may depend upon the demand of the place for the commodity, and upon the sale that the Compounder could have for his Spirits, all these circumstances are well known to the Distillers, but the Commissioners of the Revenue cannot be acquainted with them, in these matters therefore the Distillers must have a manifest and certain advantage in making the bargain.

The Commissioners must take their information from inferior Officers on these several circumstances, what a field then would there be opened for combination between Distillers and Officers, for as several of those circumstances depend upon matter of opinion, such opinions might be formed, as were very  
advantage-



advantageous to both parties, without a probability of detection, or a possibility of punishment, for how could a man be punished for forming a wrong opinion, this would subject the Revenue to gross imposition, and the trade to great partiality.

This contract must be made with the Distiller for some certain limited time, either for a year, a quarter, a month, or a week, the Distiller must be at liberty to declare off at certain periods, he will work when it his advantage and stop when it is not, and if he has made a sufficient stock for a year, in one month, he may stop and declare off, he then pays but one-twelfth of the year's duty, and has enough of Spirits for the whole year's consumption, and if he cannot distil such a quantity himself in such a time, he can purchase it from the private Distillers, as his stores will be ever ready to receive their Spirits, and to protect them, under the pretence that he has not yet sold his original stock.

A Compounder must give security to pay the stipulated composition, suppose he dies in the middle of his term, leaving behind him no Spirits in his Stores, what is to be done in such case, is the full composition to be paid, or if not what part of it, and how is that part to be ascertained; if he leaves behind him a stock of Spirits sufficient for the consumption of a long term, what is to be done, it would be unjust to make his executors pay the full composition, if they did not continue the business, and yet he may have distilled perhaps four times as much as would pay that duty; but if the full composition was to be enforced, it would be the Security who must pay it, while the Spirits and apparatus would naturally go to his heirs or executors, this  
would

would make it hard to find security, the little Distiller would find it the most difficult to get such as were sufficient, of course they could not be licenced or compounded with, it is very probable that the consequence would be, that they finding a certain protection in the stores of the Compounder, for all the Spirits they could distil and no Officers to molest them, would turn private Distillers, and then such unfair Compounders as dealt with them, would be enabled to undersell the fair dealer, who must either change his course and cheat, or fail, and then the composition must be lost.

A Compounder for a year having a large stock of Spirits on hand at the end of his term, need never compound again, for he may be for ever supplied by private distillation, and keep his stock always up, if he is not to be visited by Officers, and stock kept on his Spirits, and if his Spirits are not to be permitted.

If the Excise Officers are laid down, and that this scheme should be found not to answer after a time, where are we to obtain a set of men skilled in the Excise, or how is the business to go on, until new men are instructed.

The highest Composition I have yet ever heard of, has been rated at 20s. for each gallon the Still contains to be paid for a year's licence to distil.

This scheme of a composition was first publicly proposed as well as I recollect in the year 1777, but whether it was sooner or not, I shall (in order to shew how improbable it is, that it was intended by the Distillers, who proposed it, for the advantage of the

D

Revenue.)

Revenue,) state what would have been the effect of this proposal upon the duty they paid at that time.

I must first observe that if such a statement as I shall make for that year, was taken at any more remote period, it would be still stronger against the idea of a composition, because the revenue on Spirits was higher in that year, than at any preceding period.

In the year 1777 the number of licenced Stills in Ireland was 1188, and their contents in gallons were 288,410—the produce of those Stills in Spirits was 1,115,352 gallons, that is one Still with another throughout the kingdom paid for 3 gallons and  $\frac{8}{15}$  of a gallon in that year for each gallon that it contained, the duty of this quantity is 4*s.* 5*d.* the proposal of the Distiller to the Revenue was to accept of 20*s.* from him, for every 4*s.* 5*d.* he then paid, what could induce the Distillers so suddenly to become advocates for the Revenue, cannot very easily be accounted for by those, who are acquainted with their general conduct.

But however unaccountable this may appear to those who are unacquainted with the business, I will endeavour to shew that they would have made no losing bargain.

If a Distiller was to make but one distillation of Singlings in a week, he would have in the year  $17\frac{1}{2}$  gallons of Spirits for every gallon his Still contained, the duty of these  $17\frac{1}{2}$  gallons at 14*d.* a gallon is 20*s.* 5*d.* a Distiller therefore working on Singlings, and making from them but one distillation of Spirits in each week, or 52 in the year, ought to pay a sum equal

equal to the highest composition ever offered, now when it is considered that a Still may work once, if not much oftner every day in the year, by having a proper apparatus, that is a copper and other proper utensils for brewing his pot-ale, and two stills proportioned to each other, the larger to contain more than three times as much as the smaller, it must appear that the profit of the Distiller would be very great.

To illustrate this I will state a case, in which I will suppose a Distiller to have two stills, the one containing 700 gallons, the other 220, with a proper Brewing apparatus, sufficient to charge his 700 gallon still every day, his composition to be at the rate of 20s. a gallon, or in all 920*l.* a year.

The 700 gallon still being charged every day with pot-ale, would produce a charge of Singlings for the 220 gallon still, and the latter being worked, would produce net Spirits  $66\frac{2}{3}$  each day, that is in the six days of the week 400 gallons, or in the year 20800 gallons, the duty of which at 1*s.* 2*d.* a gallon, would be 1213*l.* 7*s.* while the composition would be but 920*l.* so that the Distiller would profit by composition 293*l.* 7*s.* in this case.

D 2

And



And if I had supposed two stills of 700 gallons each, and one of 220 the two larger to work each day once, and the smaller one to double twice, then the Distiller would make double the profit above stated, and also 220*l.* more, because the 220 gallon still would work twice a day, and pay composition but once, for it would be supplied with two charges of singlings, one by each of the larger stills, so that in this case the Distiller would have profit by composition more than if he paid duty 806*l.* 14*s.* for the number of gallons so produced would be 41600 the duty of which would be

|           |           |
|-----------|-----------|
| <i>l.</i> | <i>s.</i> |
| 2426      | : 14      |
| 1620      | : 0       |

While the composition would be only

---

Difference 806: 14

and this profit would be secure to him without any risque, while he might carry on the private distillation of Spirits elsewhere without limit, and all Spirits he could convey to his stores would be protected.

To shew the possibility of this last observation, I shall mention that this scheme of a composition was tried by the Board of Revenue in one instance, the Compounder paid for a 300 gallon Still 250*l.* for a year's duty, but as there were doubts concerning the compounding with him, it was stipulated that he was to be so far attended by Officers, as to be obliged to send out his Spirits by Permit.

It appeared at the end of the year by the return made to the Board, that there were Permits granted to this Man for 36443 gallons of Spirits, the duty of which

which amounted to 1518*l.* 9*s.* 2*d.* it must be apparent to every one that such a quantity of Spirits could never be produced by one Still of 300 gallons, for in such case it must work 1457 times in the year, for if it worked on singlings every day in the year except Sundays, it could not produce so much, a 300 gallon Still charged with singlings will produce less than 100 gallons of Spirits, because room must be left for working, but I will state it at 100 gallons, there are 313 days in the year, exclusive of Sundays, now if in each day there was produced 100 gallons of Spirits, that would be at the end of the year but 31300 gallons, whereas there was permitted 36443, but in order to produce a charge of singlings each day, there must be three distillations of pot-ale, so that to produce these 100 gallons of Spirits each day, the Still must work three times upon pot-ale, and once upon singlings, or four times each day in the year, if this can be done, then it follows, that the composition offered is not a 5th of what ought to be paid, that is that instead of 20*s.* a gallon they ought to pay 5*l.* and if this cannot be performed, then it must be clear that this still could not have worked the quantity permitted, and that the difference between what he could really work, and what was permitted must have been either privately distilled by him, or purchased from other private Distillers, whose interest it was to send their Spirits to his stores, where they were protected so soon as they arrived.

I have already shewed that the stills of this kingdom one with another at that time paid but for 3 gallons  $\frac{2}{10}$  and that if they worked once a week on singlings they ought to pay for  $17\frac{1}{2}$  gallons, now suppose this Compounder had so out-worked the average, as to double twice each week, then he would produce 35 gallons of the Spirits for every  
gallon

|                                                                                               |                     |
|-----------------------------------------------------------------------------------------------|---------------------|
| gallon that his still contained, or in the year 10500,                                        |                     |
| now allowing that he outworked the common average in the proportion of 35 to 3 $\frac{8}{10}$ | Gallons of Spirits, |
| yet he could produce but - - -                                                                | 10500               |
| But he permitted - - -                                                                        | 36443               |
| So that of the gallons permitted there                                                        | <hr/>               |
| were privately distilled no less a                                                            |                     |
| quantity than - - -                                                                           | 25943               |

I have been the more particular in stating this transaction, in order to shew what force or common sense there is in an argument much relied on by the author of the Pamphlet, as well as by other gentlemen, that the Distillers if they were compounded with, would then find it their interest to inform against, and totally destroy the private Distiller, directly the reverse is the truth, for now it is the private and fraudulent Distiller as shall be shewn hereafter who ruins the fair-trader, and therefore it is now highly his interest to inform against and destroy them, but so soon as a Distiller has compounded, it is clearly his interest to have besides the stills he pays composition for, as many more at work as he can, and therefore to encourage, nay to keep as many private stills as possible, and as the Officers are to be laid down, and there is to remain no controul upon the private trade, and as the Spirits are then sure of finding safe places of protection in the compounders stores, the probability is that we should have private stills multiplied to fifty times their present number.

Having stated what appear to me to be strong objections against a collection by composition, it remains for me to take my leave of this Author, by a few remarks upon the observations which he has made.

He

He has asserted that a composition would facilitate the mode and lower the rate of collection.

The mode of collecting the Revenue of Excise was originally planned by men of as much capacity and foresight, as ever undertook a new system, and I may truly say, that it is matter of wonder to every man who has seriously considered the operation of the system at first struck out, how it was possible to frame, in the first instance, so complete a one, and I hope I may say without offence to any man, that it would be neither prudent nor wise in the Commissioners of the Revenue to suggest, or in Parliament to concur in giving up a system approved of by the wisdom of ages, and the effect of which is known to a certainty, and to adopt an entire new one, suggested by parties whose interest it is to pay as little duty as possible, and taken up and endeavoured to be enforced by a gentleman speculating in his closet, without any experience in the subject upon which he writes, who has not supported his system by matters of fact, who has not descended into a detail of the inconveniencies of the present mode, nor pointed out the advantages which are to arise from that which he conceives to be better, and who has declined to delineate or lay down any direct and precise plan for carrying his scheme into execution.

Whether a composition would or would not facilitate the mode of collection, must depend upon the nature of the plan of composition, and until that plan be exactly stated and laid down, it is in vain to argue this point, because it is impossible to form any judgment, how far the gentleman's ideas, though they might be plausible, would be carried into execution, and if they could not, the collection of the  
Revenue



Revenue would not be much facilitated by such a scheme.

In like manner whether or no this scheme would lower the rate of collection, depends upon two points; would it decrease the expence, or increase the sum collected, neither of which points are yet proved.

Gentlemen who argue that the Revenue is well or ill collected, because it is sometimes collected at more, sometimes at less per cent, are not aware how falsely they argue, let them consider that if the expence of collection was always to remain a settled and precise sum, the rate per cent of that collection must depend upon the sum collected, for instance, if the expence be 100*l.* a year, and the sum collected be 1000*l.* then the collection will be at the rate of 10*l.* per cent. let the expence remain at 100*l.* and increase the receipt to 2000*l.* then the collection will cost but 5*l.* per cent. and on the other hand let the receipt be but 500*l.* and it will cost 20*l.* per cent. it does not therefore follow, that if the revenue cost more per cent in one year in the collection than in another, that therefore the Commissioners are a set of corrupt unprincipled men, who dissipate and squander the public money, to increase their influence and patronage, the author of the letter says, he never could account for the present system of excise, except upon the principle of influence and patronage, it would be well if the author would explain himself, and shew how the present system increases either, and if it does, whose patronage or influence it is, do the Commissioners of the Revenue who are here alluded to, appoint any Officers of the Revenue, are they not all appointed by government, at the recommendation

dation of different gentlemen, and are they not the friends of those gentlemen, to whom they owe their employments.

But to return to the subject, I say if the scheme of a composition is to lower the rate of collection, it must be shewn, either that the expence will be decreased, and that the Revenue will remain equal to what it has been, or that the expence will not increase, and that the Revenue will, when one of these is proved, either by argument or experience, I shall agree to the Author's assertion, but in the mean time I shall certainly withhold my assent.

When the gentleman investigates this part of the subject, I would recommend it to him to recollect that the Officers of Excise must attend to the Brewery, the Tobacco business and the permitting of imported goods, as well as to the distillery, and to enquire from those who can inform him truly, how many Excise Officers could be spared, in case the distillery was never to be attended to more,—and let him enquire at the same time, what effect an increase of Excise Officers, and an increase of their salaries might have upon the collection of the Revenue.

The gentleman has made many assertions and calculations upon the rate of collecting the revenue in general, and the Excise in particular, in almost every one of which he is mistaken, but it would be very little to the present purpose to follow him minutely through these assertions, I shall therefore only touch upon one or two.

E

“The

*"The Revenue he says is collected at no less than 17 per cent, the Excise collection must cost a great deal more especially in the country."*

The revenue varies every year in its produce, so must the collection of it also in the incidental part of its expence, the proportional rate of its collection must therefore vary every year, when therefore it is asserted that it costs 17 per cent, it must mean upon an average, now the fact is, that the expence of collection never did amount to 17 per cent, except in one single year, the last year stated in the Public Accounts it amounted to 15 per cent and the average of ten years is about 14,—it is not therefore fair to state the expence of collection at 17 per cent.

As to the Excise, the collection of it in the same year cost about 15 per cent upon the whole, and certainly that part of it collected in the country, costs more than that collected in great towns, for this clear reason, that the Distillers in the country have more opportunities for fraud than they have in towns, but is that the fault of the governors of the Revenue, or is that to be adduced as a convincing reason, why the distillery should be encouraged in the country, in preference to great towns; the law says that Distillers *shall* be licenced in all market towns, a Distiller inclined to fraud, looks out for that market town, where he can carry on his trade at the greatest distance from the Officers of Excise, he finds one at seven miles distance from any Officer, and there commences business, he cannot be visited perhaps oftner than twice a week, the consequence is that he works as he chuses, and undersells the fair trader, this is represented to the Commissioners, they

they cannot prevent him from a licence, all they can do is to create a new Officer to attend this single still, the moment the new Gauger takes up his residence near him, the Distiller declares off and stops working, if the Officer be removed he goes on again, if the Gauger remains he never works, so that there is in all such cases, an expence incurred to the collection of 40*l.* a year, and no revenue produced, these and such like inconveniencies certainly exist at this day, but it remains to be proved that all inconveniencies would be removed by the new proposed scheme, and that no new ones of as great or greater magnitude would be introduced.

The next assertion I shall take notice of is this, he says, "*That the natural bias and tendency of a Distiller is to the country, where his grains, wash &c. may feed cattle most advantageously, his grand article of expence is fire, why drive a manufacturer by fire where fuel and every other article is dearest,---no answer can be given to all this but that the interest and convenience of the Revenue Officer is chiefly consulted throughout in this code.*"

I do believe that the natural bias and tendency of the Distillers is to the country, but whether for the reason here given I cannot assert, it is not a pleasant thing to be obliged to express harsh opinions of any set of men, all I shall therefore say is, that it is possible it may be because they have better opportunities of practising frauds in the country.

As to the argument that fire is the chief expence, and that it is cheaper in the country, that remains to be proved, firing is an article which varies in its price almost every where, in some places it is higher



and in others lower in price, and yet there are Distillers in those parts where it is highest, so that they do not always settle by choice where firing is the cheapest, Distilleries which are said to be in the country, are in fact in country towns, nay they must be in market towns, now to enforce the Author's argument, a statement must be made of the price of firing in every place where Distilleries are erected, and it must be shewn, that the present laws force the Distillers to go where it is highest, before any man can agree to this assertion; when this statement is made, I doubt not but it may appear, that firing is nearly if not entirely as cheap in the Metropolis as in any part of Ireland, unless it be about the Collieries, and I must observe that if we are to judge by the duty paid, I do not believe that there are any considerable Distilleries near any of the Collieries in this kingdom.

The Author of the Letter &c. next for what purpose I really do not know, is pleased to introduce a Pamphlet written some years ago upon the then state of the Brewery of this kingdom, he observes, " *That in this Pamphlet there is a Table, exhibiting (as it says) accurately, and at one view the consumption of foreign and domestic spirits in this kingdom, from 1763 to 1777 inclusive, from which it appears that the number of gallons of foreign spirits consumed is considerably more than double of the home-made. Had this been given as the proportion of gallons which pay duty I should not have arraigned the fact. But the annual consumption of home-made spirits is placed at but somewhat above one million of gallons. Now it will not be denied that above two millions of our people are Whiskey drinkers; but two quarts of that liquor, is* " a very

*“ a very moderate quantum truly, for the annual consumption of individuals guilty of such frequent ebrieties.*

He goes on *“ but it will be said, of these two millions of people a great many women and children never taste Whiskey, and I shall for peace sake admit it; and supposing that only a twentieth part of them drinks it what will be the consequence, why the twentieth person will not have the full of the smallest wine glass for his daily consumption, either then the Irish are the soberest nation on the face of the earth, or this must be the worst founded fact that ever was put on paper, yet upon this and such like facts is the code of our Excise laws built. Laws which defeat their own end, the raising of a Revenue, and are productive of such multiplied mischief and misery to the kingdom at large.”*

The Author of these observations in another part of his letter says, that the largeness of the ground he has taken, makes it unnecessary for him to disclaim personality, and yet it is hard to attribute to any other motive so gross a mis-representation of the Pamphlet he attacks.

The Table which he mentions was introduced into the Pamphlet on the Brewery, for the purpose of confuting an opinion propagated by the Brewers, that the increased consumption of Spirits was the principal cause of the decline of the Brewing Trade, this Table therefore shewed at one view, the quantity of Spirits imported and distilled at home from the time the Brewing Trade was at the highest to the date of the Pamphlet, as they appeared from the Custom-house books, in order to shew that taking the whole together, there was a trifling increased consumption of Spirits, now there was no sort of occasion

occasion in this argument, to touch upon the quantity of Spirits privately distilled, or to make any computation of them, because that it was supposed they were very much the same in every year, and therefore the adding them to each year could make no variation in the proportion of the consumption.

In order to shew whether his observation was, or was not well founded, I shall quote the whole of the introduction to this Table,

*" I have reason to believe that the public in general  
 " are very much mistaken in the idea they have conceiv-  
 " ed, of the vast increase in the consumption of spirits,  
 " I have often heard it confidently asserted, that the con-  
 " sumption of spirits had increased threefold of what it  
 " was in the year 1763, when the Brewery was high-  
 " est.*

*" This opinion has been taken up by some, on observing  
 " a very great increase in the importation of Rum, since  
 " that period; and by others on seeing the increase in  
 " the Revenue on Spirits, and this latter was the guide  
 " which the Committee took, as appears from the account  
 " annexed to their report.*

*" The first Class do not consider the causes of the in-  
 " creased importation of Rum; they are not perhaps ac-  
 " quainted with the various alterations which have been  
 " made in the law relating to this article, since the 33  
 " Geo. 2d. Ch. 28 nor with the effect which these altera-  
 " tions have had upon this trade; they forget that there  
 " are other species of spirits consumed besides Rum; but  
 " there is an increase of inhabitants, if not of riches in  
 " this country, which cause an increased consumption;  
 " and those who judge from Revenue forget that to an  
 " increased*

" increased consumption, there are added increased duties,  
 " and neither class recollect that the Cession of the Isle of  
 " Man to the Crown, makes a very considerable difference,  
 " as the very great clandestine importation of Spirits  
 " from thence previous to its cession, never could appear  
 " either in the accounts of importation or revenue,  
 " although they made a considerable part of the consumption  
 " of the Country, that smuggling trade being now  
 " at an end, the spirits legally exported to supply the  
 " place of it, make their appearance in the Custom-house  
 " books, and in the revenue, and in the latter they appear  
 " much increased in number of gallons, because  
 " of the increased duties.

" But in order to enable the public to see accurately  
 " and at one view what the increased consumption of  
 " spirits, and the decrease in the consumption of Irish  
 " Malt Liquor has been, I here subjoin a table containing  
 " the quantity of spirits imported into or distilled in  
 " this kingdom for 14 years from 1763 distinguishing  
 " each year, and I add the quantity of Beer and Ale  
 " brewed in the same period, with its produce in revenue."

Then followed the Table which stated the produce of the Distillery in the year 1777 at 1,115,352 gallons.

Now I think it must appear that it is a gross misrepresentation to assert that this Table was meant as an accurate account of the consumption of the Spirits distilled in this kingdom, by the fair and the fraudulent Distiller, and therefore that the conclusion drawn from this assertion, viz. that the fact was the worst founded, that ever was put upon paper, is not true, and of course that his observation, that upon such



such false facts the code of Excise laws is built, is equally without foundation.

As to the Gentleman's ingenious calculations of the number of Whiskey drinkers, and the quantity that each drinks I shall not follow him through them, I shall only observe that if the code of Excise laws were framed upon such facts, and such calculations, they would be probably very absurd laws indeed.

He tells us, "*That it will not be denied that above two millions of our people are Whiskey drinkers—and in the very next paragraph he says, 'but it will be said that of these two million of people, a great many women and children never taste Whiskey; and I shall admit it for peace sake.'*"

I really do not know who will say this, but I am certain that whoever either did, or does say so, will be guilty of what is called as egregious a Bull as ever was uttered or put on paper.

The Gentleman afterwards observes that "*If the Commissioners had cognizance of only 1,115,352 gallons in 1777, and of but 1,094,026 in 1779, and if it be a postulate which every body will grant, that it is not a tenth of the consumption of the whole kingdom, may it not be fairly supposed that the Excise might be trebled even without the benefit of exportation.*"

If this Gentleman had an inclination to argue upon what is the consumption of this country at this day, he need not have recurred to what appeared to be the quantity which paid duty in either 1777, or 1779, but might have argued from what paid duty

duty in 1781 and 1782, but that would not have answered the purpose of mis-representation so well, however that he may have an opportunity of doing it if he pleases, I shall inform him, that it appears from the Custom-house books that 1,787,298 gallons paid duty in 1781, and 2,043,620 in 1782, from which he may see that the Excise on Spirits might be and is doubled since 1779, without either the help of his Postulate, which I take leave to deny, or of his new schemes, and if he will read the law, as I before observed, he will find that the whole duty being drawn back upon exported Spirits, the Excise will not be much benefited by exportation.

In order to shew that the Excise is collected at double 17 per cent, he argues that the number of gallons of Spirits distilled in 1779 was 1,094,026 which paid duty 63838*l.* 3*s.* 8*d.* that there were a certain number of collectors and officers &c. and that this made a certain expence and so draws his conclusion.

Now I beg leave to say that if every part of his premises were true, (which is not the case) his conclusion on the whole would be false, for what he wants to prove is, that the expence of collecting the Excise on Spirits is very great, and would be saved by his new mode of collection, now in the expence which he states as he supposes accurately, is included the expence of collecting other branches of the Revenue, and if his scheme was adopted it would lessen the expence little or nothing for few if any Officers could be laid down.

I must also observe that if the gentleman had an inclination to state facts truly, or make his calculation

tion fairly, he ought to have stated them from the produce of the year 1782 and not from 1779, which he took in preference to 1777 because the Excise happened to be lower in that year.

Again this gentleman has mis-represented grossly the operation of the late Revenue law concerning Tobacco of home-growth, which he states in a Note thus,

*" We flattered ourselves that growing Tobacco might have served part of our consumption, and thereby kept at home some of those vast sums which now go abroad for that luxury, now a necessary, both to rich and poor, but the News-papers of the day shew that the very reverse is the spirit of the Revenue Law, for though it does not actually tax our home-growth, it lays it under the pains and penalties of fine and forfeiture, if the farmer does not submit to Excise jurisdiction, even the sixteenth part of an acre."*

And at the conclusion of the note he has these words, *" Now I question whether double that quantity (viz. 50 acres) has as yet been cultivated in all Ireland, yet the Commissioners already meditate taxation; which will probably be premature 20 years hence.—"*

Now if the gentleman had been at the trouble of reading even this part of the late law instead of the News-papers, he would have found that the regulations respecting Tobacco were calculated not to subject the growers of it to Excise jurisdiction, with a premeditated purpose of taxing it, but to encourage the growth of it, by protecting the grower of it from a dangerous rival in the clandestine importer  
of

of smuggled Tobacco, and the very preamble might have shewn him so much.

*“Whereas there is reason to apprehend that several  
“frauds may be committed by persons clandestinely land-  
“ing Tobacco, and vending the same as Tobacco of the  
“growth of this kingdom; for prevention whereof be  
“it enacted, &c.*

The Law then enacts that such persons as grow Tobacco for sale, which may be supposed to be such as plant the sixteenth part of an acre or more, shall give notice to the Collector of the quantity &c. and that such quantity shall be permitted to any place desired,

Now the operation of the law is—first there was a difficulty heretofore upon the planter of Tobacco, for when he had it ready for market he could not get a permit to protect it, because the Officer could not tell whether it was smuggled or Irish grown Tobacco, and the consequence was that several parcels of real Irish Tobacco were seized upon their removal from the place of growth, the Officer now knowing the quantity every man grows, must under this law grant him a permit or protection for his Tobacco on its removal,

Again the Smuggler taking advantage of the law which did not require that Irish grown Tobacco should be protected by a Permit on removal, always pretended when his smuggled Tobacco was detected in its carriage from one place to another without a Permit, that it was Irish grown Tobacco, and as those gentry seldom want people to swear any thing, they often protected their smuggled Tobacco, by



swearing that it was Irish, and it was very difficult to prove the negative; this law therefore was made to protect Irish grown Tobacco on its carriage, by giving it a Permit, and to defend it from smuggled Tobacco, by taking away from the latter that protection which it derived from assuming the name of Irish grown Tobacco, and this Law made with the best intentions, is grossly mis-represented and endeavoured to be made odious, by News-paper writers and Gentlemen who write Pamphlets on subjects of which they are ignorant, or which if they understand they intentionally mis-represent.

I shall now take my leave of the Letter to his Grace the Duke of Portland, and in answer to the numerous letters and essays which appear every day in the News-papers I shall observe, that the abuse they contain against the Commissioners of the Revenue, against Individuals of that Board, and against the Revenue Bills of 1780 and 1782, is founded upon a total ignorance of those laws; they state two facts both of which are false, and they argue from them.

The first is that those laws have confined the Distilleries to cities and market towns only—if there be any new restraining Clause in either of these acts to this purpose let it be stated to the public, I have very carefully read over both acts and I can find no such.

The truth is, that the Act of the 33d. Geo. 2d. did enact that no person after the 24th. June, 1760, should distil for sale, except in Stills fixed in some corporate town, or town where markets are constantly kept, or where they shall be licenced to keep them by the Commissioners of Excise.

The

The Act of the 13th and 14th Geo. 3d. Enacted, that no person should make use of any still or other vessel for making or distilling spirits, before he or she shall be licenced thereunto by the Commissioners of Excise, under this act the Commissioners could by refusing licence, have prevented a Distiller from carrying on his trade, except in such places as they should chuse.

By the 15th and 16th Geo. 3d. it is enacted that the Commissioners shall grant licences to all persons intending to erect distilleries, who actually reside within any town where markets are usually held, and which markets were actually established before the 24th June 1774.

The late Revenue Law of 1782 enacts, that no licence shall be granted to any Distiller not residing in a market town, unless a Gauger shall be stationed in such place.

And thus the law stands at this day.

The other fact is that spirits cannot be now exported without payment of a high duty.

The falsity of this assertion I have already shewn, for I have referred to the Laws which give a full drawback of all duty on spirits exported, I have shewn that this full drawback was first given by the act of 1780, and that great pains have been taken in the act of 1782 to render that encouragement effectual by altering the regulations under which it was to be received, so as to enable any exporter easily to obtain it, it is therefore to be hoped that these mean arts made use of to deceive the public and to  
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inflammeth them against laws intended and calculated for the public good, will not have the effect wished for by interested and designing men, if the public will but take the pains to examine the laws with their own eyes and to see the principles upon which they are founded, they will find them to be the liberal idea of supporting the fair dealer, against the fraudulent one, and of putting the whole trade upon an equal footing, as far as can be done, and they will find that the dread entertained by the unfair trader, lest such salutary effects should be produced, is the true reason why a clamor is endeavoured to be raised, why general invective and abuse against individuals has appeared in abundance, and why murmurings and complaints have been thrown out against these bills, stating that they were oppressive and destroyed the distilling trade, that nine in ten of the Distillers had quit the business, and that the rest must follow; if grievances exist under these laws, let them be particularly specified, let the clauses which are oppressive be recited, and their tendency and operation pointed out, and if they are not defensible, let them be repealed, but general declamation although it may deceive some men into an imagination that the trade is oppressed, can never convince those whose duty obliges them to be acquainted with the real state of the distillery, and therefore it can answer no purpose as to them.

Having examined into those causes which have been publicly assigned why the distilling trade of this country cannot flourish, as it is carried on at present, and having endeavoured to shew that they are not the true ones, and if they were that the remedies proposed would not remove them; I shall now state to the public my own opinion upon the  
situation

situation of the distillery, and propose what appears to me to be the true remedy.

It is allowed on all hands that the Distiller acting fairly and paying the full duty, has not had a sufficient profit by his business, but the question is to what is it owing, that he has not, and I say that it is not to the duty on Spirits being too high, but to the price of home-made Spirits being too low, and that the true and only method of putting the distillery on a proper footing, is by regulating it so as to raise the price of its produce.

I have already endeavoured to shew that the duty is not too high, and that the price of spirits might be raised without danger of rivalry from foreign spirits, I shall now attempt to shew to what the present low price of spirits is owing, the mode of raising it to a proper standard, and the advantageous consequences that would follow.

There are several advantages to be obtained by regulating the distillery.

The first is to cheque as much as possible the dreadful and inordinate use of Spirits among the lower orders of the people.

The next is so long as this vice does prevail, to turn it as far as may be to the advantage of the public, by producing therefrom a revenue.

Another great object is to make the distillation of Spirits, of as much use to the agriculture of the kingdom as may be.

And



And every one of these ends would be obtained, if the distilling trade of this country was put upon a proper footing.

The exceeding cheapness of Spirits is the principal cause of the dreadful and shocking increase of drunkenness among the common people, and of all those vices and crimes which follow from that madness which accompanies intoxication by Spirits.

It is the parent of that wretchedness, poverty and misery which we see continually in our streets, it is owing to this, that we find our manufacturers and tradesmen remaining idle from Saturday to Tuesday, and frequently to Wednesday in every week, in a state of intoxication, and when their own idleness prevents their being able to earn sufficient to support their families, we find them running to Whiskey houses, and entering into combinations to force an increase of wages, which by raising the price of our manufactures too high, prevents the sale of them, and ultimately brings down on themselves double misery.

From this also arises the distress of the Distiller, for if he cannot get a sufficient price for his Spirits, he cannot make a profit by his trade.

And from hence follows of course the discouragement of agriculture, for if the Distiller cannot obtain a good price for his Spirit, of course he cannot give a good price for the corn from which it is made.

If what I have here stated be true, it follows that whatever tends to bring up the price of home-made Spirits to a fair and proper standard, ought to be highly

highly encouraged, as being the only adequate remedy for the evils already pointed out.

It is self evident that the lowering the duty, although it might give a profit to the Distiller, must yet bring the Spirits cheaper to market, and thereby increase the evils at present existing, for it is absurd to say, that it would destroy the unfair Distiller, so long as any duty exists, so long he who avoids the payment of any part of that duty, will have an advantage over him who pays the whole, and this advantage will always produce fraud in a degree, this is common sense, and this is experience, for when the duty on Whiskey was but 8*d.* there were private and fraudulent Distillers, as may appear from the statutes made to check and prevent their practices at that period.

Altho' I have said that the lowering the duty *might* give a profit to the Distillers, yet I am by no means certain that it would answer that end, for if the duty was lowered to any given sum, which would give the distiller a profit, provided that his spirits continued to bear the same price they do now, yet it is certain as before stated, that he who did not pay even this duty, would have an advantage over him that did, and be able to undersell him, by so much as he saved in duty, and still have a profit equal to that of the fair Distiller, who must then be reduced to the necessity he is under at this day, of lowering the price of his spirits to a proportion with the fraudulent Distiller, or otherwise they will remain on his hands, and whatever deduction is thus made from the price, is so much taken from the profit of the Distiller, who will after a time be left just where he is at present, and a further reduction of duty will

be necessary, and this must go on until there remains no duty; whereas if any means can be devised to raise the price of Spirits, and keep them up, every inconvenience will be removed, vice, immorality, and idleness will be checked, the Distiller will be put upon a respectable footing, the revenue will be increased, and agriculture will be highly benefited.

In order to see how this remedy is to be applied, it is necessary to point out the causes why Spirits do not bear a fair price at this day in the market.

Having already shewn that no foreign or imported Spirit could contend in this market with Whiskey at 3s. 3d. a gallon, it is clear that it is not the rivalship of imported Spirits that we are to look to for the cause, no other Spirits therefore can contend with those of the fair Distiller, except such as are produced by the fraudulent Distiller, he it is who by underselling the man who pays the duty, obliges him also to dispose of his Spirits at an undervalue.

It is necessary here to observe, that there are two species of fraudulent Distillers, the private Distiller who pays no duty, and the licenced Distiller who pays as little duty as he can, it is owing to the not distinguishing between the fair and the fraudulent licenced Distiller, that very false conclusions are drawn by some men, upon the operation of the late revenue laws.

The writer of the letter to the Duke of Portland among others, divides the Distillers into licenced and private, and conceiving that there is no difference between licenced Distillers, he rails at the late laws  
as

as tending to oblige them to pay more duty than they are able, and thereby acting as a premium to fraud in the private distillery; but I shall shew in its proper place, that the great enemy to the prosperity of the distillery, is the fraudulent licenced Distiller, and that he is the great object of regulation.

It may be said that the fraudulent Distiller will sell his Spirits for as much money as he can, altho' he pays no duty.

This is certainly true, but from the very nature of his business, he must sell his fraudulently distilled Spirits and get rid of them as soon as possible, for if he be a private Distiller, if the Spirits are found with him, he not only forfeits them, but is also fined, in proportion to the quantity found, and if he be a licenced Distiller, who works privately, as stock is kept upon him and he is constantly visited, he must also get rid of his private Spirits, with all possible expedition, otherwise they will be seized, and he fined according to their quantity, the ready way therefore for both these persons to dispose quickly of their Spirits, is to sell them under the price, at which the fair Distiller can afford to sell his; and it must be evident, that of the two, the fraudulent licenced Distiller is under a greater necessity of getting rid of his Spirits, than the private one, because the latter has a chance of not being found out for a considerable time, whereas the former is or ought to be visited constantly and have his Stores &c. rummaged, whenever there is just cause of suspicion.



This necessity for sale, induces a competition for customers, and that obliges the unfair Distiller to sell under the proper and natural price.

It was a competition for customers, which destroyed the Brewing trade of this kingdom, the mode pursued was just what is now described, some Brewers underfold others, which obliged all to lower their prices, or lose their customers, and this went so far at last, that the Brewers could not put a sufficient quantity of materials into their respective Malt Liquors, and the consequence was that the public resorted to imported Beer and Ale, and to other liquors, which nearly ruined the Brewing trade of this kingdom, and the very same consequences will follow from the lowering the price of Whiskey, if some mode be not adopted to stop its progress.

The mode then that I propose is, to put all Distillers as nearly upon the same footing as is possible.

I know but of two ways of doing this, either by taking away all duties, or by making all Distillers pay the duties that exist.

Of these modes the first would in my humble opinion be destructive to this country, as it would enable the common people to indulge in that vice, which at present bids fair to overturn all morality and industry among them, and as it would totally overthrow the Brewing trade of this kingdom, a trade in every light more to be encouraged than the distillery, and which consumes at present 320000 barrels of corn, and as it would deprive the public not only of the present revenue on spirits, but also  
of

of that on Beer and Ale, making together about 230,000*l.* a year.

The only practicable method, therefore for effecting this desirable purpose, is by endeavouring as well as we are able, to force those who now defraud the revenue, to pay equally with the fair Distiller, and thereby prevent his being able to undersell him, and if we can do this, we shall enable the fair Distillers to put a reasonable price upon their spirits, and to make a proper profit by their business.

For this end then was adopted that system, which is contained in the so much abused laws of the 19th and 20th Geo. 3d. Ch. 12, and the 21st, and 22d of the same King, Ch. 15.

The objections made to these laws are, that they are calculated against the public licenced Distiller, and of course in favour of the private Distiller, and that by the encouragement which they hold out to large stills, which are generally situated in great towns and are possessed by men of large capitals, they destroy the little Distillers in the country, and thereby take away the market for corn, which the farmer at present possesses.

In order to answer these objections, it is necessary to recur to the observation before made, that the fair Distiller has two enemies to deal with, the private Distiller who pays no duty at all, and the fraudulent licenced Distiller, who pays as little as he can, and I shall now endeavour to shew, that it is to the latter, that the mischief done to the fair trader is chiefly to be attributed.

The

The private distillation of spirits is in general carried on in stills much under the legal size, that is they contain from 10 to 50 gallons, but the far greater number of them are small, they are constructed of the most wretched materials, tin with wooden heads, that when they are seized the owners may be enabled the easier to replace them, such stills therefore can work but a small quantity at a time, whereas every statutable still, being at least of the size of 200 gallons, every time that such still can be worked off privately, it does as much mischief as from 10 to 20 of the small ones can do.

The private Distillers of this country are a set of the poorest and most wretched people in the community, I appeal to every reader's breast, whether he ever knew a man who made a fortune by private distillation, if then no man has been known to make a fortune by that trade, where it is clear he has an advantage of 14*d.* a gallon in the first instance, is it possible to conceive, that it has been carried on to any very great extent by any man, the truth is, that the dangers which attend on this private trade are such, that it is carried on merely for the immediate supply of a few individuals round about such Distillers, and the spirits produced by it are generally consumed hot from the still, they could not lie out of their money, nor dare they venture to keep any quantity of spirits on hand, lest the Excise Officer should pay them a visit.

This is the state of the private distillery, from which there is not that danger which is generally apprehended, but this is not the case of the licenced stills.

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In order to shew what mischief they do, I must take a view of the trade in general, as it appears upon the face of the Custom-house accounts.

In taking a view of this kind, we must state our accounts from the quantity of Whiskey which pays duty, I shall therefore compute the quantity which each Distiller distils, from the duty which he pays.

Upon this foundation I will state the situation of the distillery of Ireland in the year immediately previous to the introduction of the present system.

There were in Ireland during the course of the year ending Lady-day 1779, 1152 stills, the whole contents of which in gallons was 287,507, that is on an average each still contained, as near as possible without going into fractions, 250 gallons; the number of gallons which paid duty in that year was 1,094,023, that is on an average each still paid for less than 4 gallons, for each gallon that it contained, so that each still containing 250 gallons paid duty for less than 1000 gallons.

Now if these stills had worked on Spirits only once in each week, they would have produced in the year  $17\frac{1}{2}$  gallons for every gallon they contained, but they paid for less than four, therefore they paid for less than  $\frac{1}{4}$  of one working in each week.

From this it appears, that if each still in the kingdom worked but once a week on Spirits in that year, that the Revenue lost  $\frac{3}{4}$  of the duty they ought to have paid, and there is no man that is acquainted with the distillery, that must not know that they work much oftener.

But



But lest this should be denied, I will shew that they must work so often, or that they could not have a sufficient profit by their trade.

I have shewn that on an average each still contained 250 gallons, when these stills work upon Spirits, there must be room left in the still for the expansion of the spirit in the process of distillation, viz.  $\frac{1}{12}$  of the content of the still, which would be in this case about 21 gallons, the remainder then would be 229 gallons.

This then being the quantity of singlings put into the still, will produce  $\frac{1}{3}$  of Spirits, or 76 gallons  $\frac{1}{3}$ , now if we allow the Distiller a clear profit of 3*d.* a gallon after all expences on these 76 gallons  $\frac{1}{3}$ , the profit will be no more than 19*s.* 1*d.* in each week, or in the year, 49*l.* 16*s.* 4*d.*

This sum might enable a man to live, but could not be called a profitable trade, if the business was carried on to this extent, but when the real state of it is considered, every man must see how the fact stands.

The profit of 49*l.* 16*s.* 4*d.* is computed upon a supposition that each Distiller did work 52 times in that year, or once in each week, but it appears from the duty which they paid, that they did not work so often as 13 times in the year, because instead of paying for 17 gallons and  $\frac{1}{2}$ , they paid for less than 4 that year, therefore as their profit on each working is but 19*s.* 1*d.* they must have had in that year a profit of less than 12*l.* 8*s.* 1*d.* to each Distiller.

This

This was the general state of the distillery of this kingdom in the year 1779, from which it is easy for every man to judge of the frauds that were committed upon the revenue, but when it is considered that in this state the fair Distiller is included with the fraudulent one, and all are supposed to work and pay equally, the injury done to him does not appear fairly, for I have stated the case as if every man paid equally, yet it is certain, that such of the Distillers as worked fairly paid for more than 13 workings, and of course that others paid for less, therefore in order to shew clearly to the public the injury which the fair Distiller sustains from the fraudulent licenced Distiller, I will here lay before them, a list of the number of stills which existed in that year, their contents, and produce in spirits, and the proportion they bore to each other, with the duties that they paid in every district of the kingdom.

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A LIST of the Number of Stills in Ireland, with their Contents and Produce of Strong Waters in Gallons; and the Proportion that their Produce bears to their Contents, and the Duties which they paid for One Year, ending Lady-day 1779, in each District of the Kingdom.

| DISTRICTS.          | No. of Stills. | Gross Contents in gallons. | Produce of Strong Waters in gallons. | Proportion of their produce to their Contents. | Account of Duties for 1779. |    |       |
|---------------------|----------------|----------------------------|--------------------------------------|------------------------------------------------|-----------------------------|----|-------|
|                     |                |                            |                                      |                                                | Gals. 10ths.                | £. | s. d. |
| Armagh - - -        | 72             | 15689                      | 28771                                | 1 . 8                                          | 1678                        | 6  | 2     |
| Athlone - - -       | 76             | 19117                      | 64515                                | 3 . 3                                          | 3763                        | 7  | 6     |
| Baltimore - - -     | 1              | 269                        | 356                                  | 1 . 3                                          | 20                          | 15 | 4     |
| Cavan - - -         | 75             | 15681                      | 16013                                | 1 . 0                                          | 934                         | 1  | 10    |
| Clonmell - - -      | 50             | 12779                      | 34049                                | 2 . 6                                          | 1986                        | 3  | 10    |
| Coleraine - - -     | 63             | 14468                      | 30196                                | 2 . 0                                          | 1761                        | 8  | 8     |
| Cork - - -          | 6              | 2370                       | 8055                                 | 3 . 4                                          | 469                         | 17 | 6     |
| Donaghadee - - -    | 11             | 2758                       | 11086                                | 4 . 0                                          | 646                         | 13 | 8     |
| Drogheda - - -      | 35             | 11006                      | 68818                                | 6 . 2                                          | 4014                        | 7  | 8     |
| Dublin City - - -   | 91             | 27939                      | 228758                               | 8 . 1                                          | 13344                       | 4  | 4     |
| Dublin County - - - | 10             | 2823                       | 12927                                | 4 . 5                                          | 754                         | 1  | 6     |
| Dundalk - - -       | 37             | 8860                       | 39006                                | 4 . 6                                          | 2275                        | 7  | 0     |
| Ennis - - -         | 28             | 7372                       | 13119                                | 1 . 7                                          | 765                         | 5  | 6     |
| Foxford - - -       | 29             | 6442                       | 4150                                 | 0 . 6                                          | 242                         | 1  | 8     |
| Galway - - -        | 11             | 2486                       | 7981                                 | 3 . 2                                          | 465                         | 11 | 2     |
| Killybegs - - -     | 39             | 8220                       | 8714                                 | 1 . 0                                          | 508                         | 6  | 4     |
| Kilkenny - - -      | 14             | 3403                       | 23477                                | 6 . 8                                          | 1369                        | 9  | 10    |
| Larne - - -         | 17             | 3961                       | 9797                                 | 2 . 4                                          | 571                         | 9  | 10    |
| Limerick - - -      | 2              | 469                        | 895                                  | 1 . 9                                          | 52                          | 4  | 2     |
| Lisburn - - -       | 2              | 440                        | 2079                                 | 4 . 7                                          | 121                         | 5  | 6     |
| Londonderry - - -   | 58             | 13008                      | 20251                                | 1 . 5                                          | 1181                        | 6  | 2     |
| Loughrea - - -      | 20             | 4639                       | 5554                                 | 1 . 2                                          | 323                         | 19 | 8     |
| Maryborough - - -   | 86             | 22178                      | 96217                                | 4 . 3                                          | 5612                        | 13 | 2     |
| Mallow - - -        | 13             | 2938                       | 10199                                | 3 . 4                                          | 594                         | 18 | 10    |
| Naas - - -          | 93             | 23876                      | 148698                               | 6 . 2                                          | 8574                        | 1  | 0     |
| Newry - - -         | 4              | 1020                       | 4410                                 | 4 . 3                                          | 257                         | 5  | 0     |
| Rofs - - -          | 3              | 1094                       | 10460                                | 9 . 5                                          | 610                         | 3  | 4     |
| Sligo - - -         | 31             | 6625                       | 8553                                 | 1 . 3                                          | 498                         | 18 | 6     |
| Strabane - - -      | 100            | 25580                      | 33085                                | 1 . 2                                          | 1929                        | 19 | 2     |
| Strangford - - -    | 15             | 3606                       | 20755                                | 5 . 7                                          | 1210                        | 14 | 2     |
| Tralee - - -        | 3              | 788                        | 6768                                 | 8 . 7                                          | 394                         | 16 | 0     |
| Trim - - -          | 42             | 10880                      | 73661                                | 6 . 7                                          | 4296                        | 17 | 10    |
| Waterford - - -     | 2              | 758                        | 13032                                | 17 . 2                                         | 760                         | 4  | 0     |
| Wexford - - -       | 8              | 2258                       | 15786                                | 7 . 0                                          | 920                         | 17 | 0     |
| Wicklow - - -       | 3              | 1264                       | 11113                                | 8 . 1                                          | 648                         | 5  | 2     |
| Youghal - - -       | 2              | 443                        | 2719                                 | 6 . 1                                          | 158                         | 12 | 2     |
| Totals - - -        | 1152           | 287507                     | 1094023                              | 3 . 8                                          | 63818                       | 0  | 2     |



From this view of the distillery may be seen the very great disproportion that there is between the working of the Distillers in the several districts of the kingdom, and the unequal footing upon which the trade stood at that day, it appears that in 18 of the districts out of 36, that they paid for less than 4 gallons in the year, that 14 of them paid for less than 3 gallons, that 11 of them paid for less than 2 gallons, that 2 of them paid but for 1 gallon, and 1 of them for but six tenths of one gallon, now let me ask any man how is the Distiller at Waterford, who appears in this account to have paid for 17 gallons and  $\frac{2}{10}$ , to contend with the Distiller in Cavan or Killybegs, who pays but for one gallon, or with him in Foxford who pays but for  $\frac{6}{10}$  of one gallon, and I shall here mention a strong circumstance, that there has come more than once, Whiskey from the district of Foxford by land-carriage to Dublin.

Again let any man answer me how are the Distillers in those districts to live, in 18 districts they distil under four gallons for each gallon their stills contain, their profit in the year amounts to no more than 11*l.* 9*s.* 0*d.* to each Distiller in these 18 districts, which is half the kingdom, in 14 districts they pay for less than 3 gallons, the profit on which upon the principles before stated, would be but 8*l.* 11*s.* 9*d.* in 11 districts they pay for less than 2 gallons, their profit in these districts would be but 5*l.* 14*s.* 6*d.* in two districts there was but one gallon paid for, the profit on distillation in these districts was but 2*l.* 17*s.* 3*d.* and Foxford paying but  $\frac{6}{10}$  of one gallon, their profit on that was but 1*l.* 14*s.* 4 $\frac{1}{2}$ .

In this state of the profit made by the Distillers of these 18 districts the first sum of 11*l.* 9*s.* 0*d.* is not

the same profit as is calculated before upon the proportion of 4 gallons, and the reason is, that the first calculation was made in round numbers, where I have supposed a distillation once in each week to produce 16 gallons for every gallon the still contains, whereas the fact is that it would produce  $17\frac{1}{2}$ , in this last place I have calculated all at 17 gallons, in both cases stating things less strong than they would bear.

I have laid before the public the general state of the distillery of the kingdom, and also the general state of it in each district, the first is strong to shew the frauds put upon the revenue, the second state shews more strongly those impositions, as well as the disadvantages which the fair Distiller lies under, from the modes pursued by the fraudulent licenced Distiller, but were I to state the case upon the workings of individuals, which I could do, having an exact account of the size of every still in the kingdom, and the duty paid by each, the case would appear infinitely stronger, but this is an invidious task which I wish to decline, however I hope it is sufficiently manifest, that there are some men who endeavour to make themselves masters of the state of the distillery, as well in the country as in great towns, and that they endeavour to adapt the laws to the general state of the kingdom, and not to the convenience of collecting the Excise alone, although that is no inconsiderable object to the public.

I shall mention but one fact more, the contents of the licenced stills of this kingdom at this day are 295,127 gallons, which is equal to 29,512 private 10 gallon stills, and would if they worked fraudulently  
but

but twice in the year, do more mischief than all the private stills in the kingdom could do in the whole year.

I hope I have said enough to convince every man who reads these facts, that it is the Licenced fraudulent Distillers from whom the great mischief arises.

But it will naturally be said, that several of those persons who now take out licence, and who pay of course some duty, will so soon as they shall be obliged to pay fairly, declare off as Distillers, and retire with their apparatus to the mountains and bogs, and carry on a trade without paying any duty at all.

If this should happen, I should not think it would be attended with any very bad effect to the public.

The persons who would so retire, at present pay very inconsiderable duties to the crown, and if the whole of what they now pay was to be lost, it would not much effect the revenue or the fair trader, for I am certain that they as licenced Distillers now produce a much greater quantity of Spirits, for which they do not pay duty, than they could do, if they were to turn private Distillers.

I have already shewn the monstrous frauds which must be practised, in order to give the licenced Distillers bread, calculating their profits from the number of gallons for which they pay duty, these frauds may be practised I fear in general with a tolerable degree of safety, by collusion, which but too often  
appears

appears evident to those concerned in the management of the revenue, but when detection does happen, the licenced Distiller may be fined, but his apparatus remains in his possession, and he goes on to reimburse himself as fast as he can, not so with the private Distiller, for whenever he is detected, he is not only subject to fines, &c. but every part of his apparatus to seizure and forfeiture, for this reason it is, that private Distillers work with small and miserable apparatus, but if the licenced Distiller is to retire with a statutable still, and every other utensil in proportion, a detection will be ruin to him, and that detection must soon follow is manifest, the Officers of the revenue, superior as well as inferior, know who have been in the trade, where they have lived, and where their land and habitations are situated, if those people move from thence, and carry their stills &c. the Officers naturally will enquire where they are gone to, they cannot possibly in a country like this conceal themselves from enquiry, and carry on a trade such as distillation, it will therefore be no easy matter for any licenced Distiller to shift his habitation and his trade, from one place to another, without the knowledge of the revenue Officers all round him, if they know where he is, they will naturally suspect what he is about, and will watch him accordingly, collusion will not then save him, for altho' he might be able to keep the single Officer placed upon his licenced Distillery in good humour and his friend, yet so soon as he commences private Distiller, he becomes fair game for every Officer, and is hunted accordingly, although one Officer may not chuse to go into the walk of another, and detect collusion or fraud, lest the visit might be repaid, yet where it is not the duty of any particular Officer to watch a private Distiller, and where he who can get  
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the first information, is the proper Officer for the purpose, the private Distiller who has retired from open trade, has a very bad chance of escaping or existing, he might bribe one, but he cannot bribe every Officer, if he does he is ruined that way, if he does not he is destroyed by seizure, forfeiture and fine, his statutable still and large apparatus is an object of too much profit, not to invite the Excise Officer to lay hold on them, and if he who will take a bribe will not seize it himself, he will send his brother Officer to do it.

Many circumstances would lead to the discovery of such Distiller, a large still must have a large supply of corn, that cannot be bought in private or carried to any place, without the knowledge of Officers, who being certain that the Distiller has retired with his still, are on the watch to find out where the still is at work, this corn cannot be malted, cannot be ground in private, the spirits he may produce, if he works his still to advantage, cannot be easily disposed of in private, in short there are so many circumstances against them that they could not carry on such a trade for a month, without detection and ruin.

Thus I think that as private Distillers they could not distil as great a quantity of spirits without payment of duty, as they did when they were licenced, and that by their becoming open and declared enemies, instead of pretended friends, they would be able to do less harm, while they existed, and that their existence would be of very short duration, and as to the loss of the duty which they now pay, it is insignificant in itself, and would be tenfold repaid  
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by the fair Distiller, so soon as he should get rid of these clogs upon his trade.

I have endeavoured to prove that it is owing to the fraudulent, that the fair Distiller cannot carry on his trade to advantage, that there are two species of fraudulent Distillers, the licenced and the private, and that the great mischief is done by the former, and if I have been so lucky as to make this as clear to others, as it is to myself, I have no fears from the private Distiller.

The private distillation of Spirits could be stopt immediately, with the assistance of the laws now in being, if the gentlemen of the country would give their aid to the Revenue Officers, and I have little doubt that when they seriously consider the subject, and consult their own reason, instead of taking for granted the assertions of foolish and interested persons, they will see clearly how much more it is their interest, to encourage and protect the fair, than to suffer the private and fraudulent Distiller to go on, to the injury of the trade in general, and almost always to the ruin of himself.

I know it has been thought advantageous by some gentlemen to encourage private Stills, under an idea that they are of use in raising the price of their land, by the greater consumption of corn, and of course the raising the price of it; it has been imagined by others, that if a Distiller who pays 14d. a gallon duty can afford to give a certain price for corn, that he who does not pay this 14d. can give a higher price, and it has been thought also that private Distillers pay for such protection by giving a high price for land.

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As to the first idea I think it must be clear to every considering man, that the reverse is the truth, and that the private Distiller must keep down the price of land, by keeping down the price of corn, for as he runs great risque of detection, of losses, of fines and penalties, so he must lay in his materials as cheap as possible, and as he cannot work with equal advantage as the public Distiller, because his apparatus is not calculated for to do so, neither can he work when and how he chuses, he cannot afford to purchase large stills, backs, &c. and run the risque of losing them, he derives his power of rivalling him, merely from his saving of all duty, this amounts to 1s. 2d. a gallon, but the many and great disadvantages he labours under, more than the public Distiller, does not leave him in possession of the full amount of this 1s. 2d. then again his spirits are inferior in quality to those fairly distilled, in order therefore to obtain sale he is obliged to undersell the public Distiller, this puts the latter under the necessity of committing frauds on the revenue, and of selling his spirits under their real value, this also disables both from giving so good a price for the corn which they use, for the higher the price of spirits is, the higher price can be afforded for the material from which these spirits are extracted, this also prevents the public Distiller from making a fair profit, and does not benefit the private, for the low price he gets, and the losses he sustains, generally end in his ruin, and when he falls, he involves with him the Farmer and the Maltster, each of whom being intimately connected with the landlord, the loss falls ultimately on him; these are the consequences of private distilling, whereas did all act fairly, all would make much more of their trade, the public would be benefited by reducing the consumption of

vile spirits among the lower orders of the people; the revenue by payment of the full duty; themselves by making a greater profit than they do at present; and the estates of gentlemen by the farmer's getting a higher price for his corn.

All these advantages would be produced by the regulation of the distillery, so as to prevent the frauds now committed in that business, because so soon as they were at an end, the price of our spirits would immediately rise to their natural standard, and if they should be brought up even to 3*s.* 3*d.* that would give the Distiller 8*d.* a gallon more than at present, now as a barrel of Malt will produce six gallons of spirits, the Distiller would gain by this six times 8*d.* or 4*s.* on the produce of every barrel of Malt, and of course he would be enabled to pay a much higher price for that Malt, than he does at present.

If the trade was put upon this respectable footing, by the suppressing of private, and enabling the Officers of the revenue to prevent the fraudulent Distillers, the business would then become a great national object, both for home consumption and for exportation, men of large capitals would then embark in the trade, knowing that they might venture with safety, the business would be carried on upon a great scale, the quantity distilled would be infinitely increased, and the landed gentlemen would then really feel the benefits of a distillery.

But it is objected also, that those laws hold out such an encouragement to large stills, as must overturn all the small ones in the country, and as these large stills are situated in great towns and cities,  
that



that the country will lose that market which they have for their corn.

The legislature has not been able by the encouragement which they have given to great stills, to persuade men with capitals to erect them, and go into the business, because that it is not sufficient to put such stills upon a footing with small ones; it is impossible for those of a large dimension to commit the frauds, which can be practised with those of small size, a large still cannot work off its contents in the same space of time that a small one can, the work in which it is set, and the still itself cannot be cooled in such time after it is worked, as to deceive the Officers, or conceal from them what has been doing, the quantity of pot-ale necessary to charge such stills, cannot be so easily concealed, the vessels necessary to contain such pot-ale, must be very large and valuable, and cannot be readily hid, and when found are forfeited, and very heavy fines follow, both for the vessels, and for every gallon they contain, the owners of such stills are in general men of character and men of fortune, and are less inclined, and less tempted to commit frauds, such stills are generally set up in some considerable place, where there is a good market for corn, and are of course in general under the inspection of more than one revenue Officer, the consequence is that they are better watched, all these reasons go to prove that they work at present under very great disadvantages, when compared with the general state of the distillery I have already given, and therefore so long as the trade is carried on, as it has been, it is necessary in order to put large stills upon something like a footing with the small ones, to make them some abatement in the duty they pay, and the abatement which has

been made of 5 and 10 per cent. it is by no means equal to the advantages which the small stills in the country have over them; the Distillers complain that the duty is so high that they cannot pay it, and yet when an abatement is made to such of them as chuse to give up their present mode of working, amounting to 5 and 10 per cent. they decline accepting of it, and chuse rather to work on in their old fraudulent mode, and to have the pleasure of railing at the law, and abusing the legislature for giving a bounty to the fair trader, which they have been forced to give him, in order to keep him upon any thing like an equality with the general trade.

The inducements therefore for giving these encouragements to large stills are two-fold, first to put the Distillers who have at present large stills upon a more equal footing with those who have small ones; and in the second place to benefit the revenue by putting it in the power of men of capital to set up large stills, with which they cannot defraud the revenue equally as those who carry on the business in small ones.

But it is said, that this encouragement, (which does not in truth go so far as even to put large stills on an equality with small ones,) will entirely destroy the small stills, and drive all stills into great cities and large towns; I sincerely hope that the laws may operate so as to supercede the use of small stills and the sooner the better, because I am certain, that until there are laws which will operate of themselves, in favour of the fair distiller, we never can have either a beneficial trade or a great revenue from the distillery, and the first step towards these desirable objects, is to put it out of the power of the Distiller,

ler, as far as can be done, to commit frauds, if therefore no fraud can be committed with large stills, or (which is the truth) if less fraud can be executed with them than with small ones, one step is gained.

If the laws as they are framed should bring every still in the kingdom to 1000 gallons and upwards, yet I do not see why they must necessarily be driven into cities and large towns, and if they were, I cannot think that the farmer would thereby lose a market for his corn.

If the quantity of home-made Spirits distilled in this kingdom in each year, was to be always the same, and that all stills were of the content of 1000 gallons, it would diminish the number of Distillers, and of consequence those that remained would not be so dispersed through the country, as the Distillers are at present, but that would not oblige those who remained, to reside either in cities or great towns, they might carry on their trade in any town where a market is held, and would chuse those situations most suited to their convenience, which would probably keep them dispersed through all parts of the kingdom as they are at present.

This would be the case if the quantity distilled was to be always the same in every year, but if the distillery was put upon a proper footing, if either the fraudulent Distillers were driven out of the trade, or were obliged to pay any thing near the same duty, that the fair traders do, then would the quantity of Spirits distilled be infinitely greater than it is at present, both for home consumption, and for exportation, and there would be ample business for as  
many

many Distillers as there are at present, the natural course of business would then be, that those Distillers who supplied the home consumption, would be dispersed through the country in all parts, and those who distilled for exportation, would probably live either in or near sea ports.

But should the number of Stills be decreased, by the Distillers erecting very large Stills, I cannot think that would deprive the farmer of a market for his corn.

If the trade was to come into the hands of a few very great Distillers, those men must be supplied with very great quantities of corn, it is the market at home and abroad, which alone will determine the quantity of Spirits which shall be distilled, and of course the quantity of corn which shall be consumed in the distillery; the Distillers therefore must take care, that they situate themselves so, that they can be supplied with corn, for without it they cannot work, if then all the Distillers should settle in a few great towns, either the corn of the country must be brought to them, to these great towns, or they must be without corn to work with, if it be brought to them, then the farmer has a market, if it be not, then they cannot supply the consumption of the country, the consequence of which must be, that some one else would set up a distillery in that part of the country, which was not supplied, and which had corn to sell, so that it appears clear to me that the number of Distillers, and the situations they shall sit down in, must ever be regulated by the consumption of Spirits, and the places where they can be supplied with corn.—But it will be said that where they settle, there will be a much greater tillage carried



carried on than there is at present, and that those parts which are now cultivated, will be then neglected; that is, that tillage will follow the Stills, and not the Stills tillage.

There are two considerations which must determine a Distiller where to settle, the one is where he can be supplied with materials from which to distil his Spirits, and the second is how he can dispose of his Spirits when made, now should it be true that tillage would follow the Stills, yet what is the Distiller to do with his Spirits when made, he must convey them to the place where they are to be consumed, if the stills then were reduced to a few in number, and situated in a few great towns, they must supply the consumption of the distant country, at a very great expence of carriage, the consequence would be, that a Distiller living on the spot where the consumption was, or near to it, could supply that consumption at a much lower rate, and this advantage would immediately induce some one to set up a distillery in such neighbourhood, so that it is all a joke to imagine, that any law obliging stills to be of certain dimensions, can alter the natural course of trade, or take away a market for corn from one place and give it to another, or confine the distillation of Spirits to any place or number of places, it may indeed lessen the number of Distillers, but that will not rob the farmer of his market; on the contrary it will give him a much better market than he had before.

If the trade was in the hands of a much less number than it is, they could regulate the price of their Spirits, according to the price of foreign Spirits, selling just so much below them, as should secure them a market, this would enable them to give  
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a better price for corn, and great stills would operate for barley and malt, just as great mills have done for wheat; the great mills which have of late years been erected in this country, have been one great means of increasing our agriculture to its present amount, these Mills have created a market, to which every man may resort, and be sure of selling his grain, and this has encouraged the Farmer to grow wheat, by those Mills we are not only supplied ourselves, but we now export large quantities of manufactured corn, in like manner great Stills will soon become markets for those grains, which are proper for distillation, and we shall reap those advantages of home supply, and of export of those grains manufactured by the great Distiller, just as we do of other grain manufactured by the Miller, corn manufactured by the Miller is exported without duty, so may corn manufactured by the Distiller, corn for Millers use may be brought either manufactured or un-manufactured to Dublin, and the public not the Farmer pays the expence of the carriage, grain for the use of the Distiller has the same advantage, and if all the Distillers of Ireland were to settle in the metropolis, every Farmer would have that market at his door, that is the expence of bringing up his grain to those Distillers, would be paid by the public.

It is not a great many years since Distillers were at liberty to work with Stills of any dimensions they thought proper, and at that time 10 gallon Stills were very common, a law was then made which obliged every Distiller to carry on his trade in Stills of 200 gallons at the least, this was a great leap from 10 gallons to 200, and was bitterly complained of at that day, but what was the trade before this

this step was taken, one of the most pitiful and inconsiderable in the country, every argument which can be urged at this day against increasing the size of stills to 500 gallons, could have been urged with much more reason at that time, against raising them from 10 to 200 gallons, and yet that was the first step which promoted the distillery of this kingdom.

Having stated what appears to me to be the true cause of the disadvantages under which the distilling trade now labours, and what would be the proper remedy, I shall shortly point out in what manner the late laws tend to produce the end proposed, viz. the preventing as far as may be, the frauds committed by Distillers, and thereby putting the whole trade upon an equal footing.

An account having been kept of the working of every Distiller in the kingdom throughout the year, it was found that they worked in a most unequal manner, that some of them worked constantly, that others worked for eight or nine months, and stopt for the remainder of the year, others worked for one, two or three months of the year, while others worked but for one or two days in the month, and so seldom in the whole year, that it was manifest it was impossible that such men could live by their trade so carried on; the officers who visited such distilleries, found on their morning visits such marks as evidently shewed that the Stills had been at work all night, such as finding the works in which the Stills were set hot, and the worm warm, some of these Distillers were known to have double sets of workmen, yet could rarely be found at work in the day-time, they pretended that they had not a demand for their Spirits, and yet they either went to great ex-

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pence in erecting distilleries, or took them from others at a high rent; it was plain that the licencing such persons to distil, who did not apparently work sufficient to pay their servants wages, was but furnishing them with means to distil clandestinely, and thereby not only to defraud the revenue, but by the modes before mentioned to overturn the profit of the fair Distiller, and bring the whole trade into ruin, in order therefore to check these evils, a law was made which among other things enacted,

That to prevent the fraud of charging Stills declared to be silent, with wash in the absence of the Officer, of which no account had been taken by him, all Stills declared to be silent shall be so locked as to prevent their working.

Can any man reasonably object to this clause, except a person who wishes to have it in his power to commit fraud, for if he has not such intention, how is he injured?

This law was passed in 1780, but it was found to be ineffectual, for Distillers contrived to get their Stills opened, without giving the notice to the Collector and Surveyor which was required by that law, to enforce the idea therefore the last Revenue Law directed that all Stills not of the size of 1000 gallons, should be unset and taken down so soon as it is declared by their owners that they are not intended to be longer worked, in order to prevent their being made use of, but lest the Distillers should complain of the expence attending the taking down and re-setting of them, the law allows 12s. for the re-setting every Still under the size of 500 gallons, and 20s. for every one above that size.

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Is there any thing unreasonable in this, it was found that Stills said to be silent, were worked constantly, to the manifest injury of the public in its revenue and fair trade, the easiest method of putting a stop to so fraudulent a practice was attempted, viz. by locking down the head of the Still, and the furnace door, it was however found by experience, that certain modes were contrived of unlocking those Stills, it was therefore thought proper to secure the public, by first taking them off their seats, and then locking them, but to indemnify the Distiller from expence, he is allowed a sum of money, more than sufficient to re-set them, and in this the legislature shew their opinion of the magnitude of the frauds committed by the private working of licenced Stills, by paying such a premium for a security against those frauds.

Upon a supposition that these precautions might be sufficient to guard against the fraud of working with a Still supposed to be silent, the next step was when this Still was to be re-set and opened, to endeavour to prevent its doing its work by night, or if it did work by night without paying any duty, to make it also work something by day, which should pay duty, and for this purpose it was enacted, that every Distiller before he re-set and unlocked his Still, should give a certain notice to the Officers of the revenue, of his intention to recommence his business, that then his Still should be unlocked, upon condition that he worked it for 28 days and paid for a certain number of workings in that time and so in proportion for as long as he should chuse to keep his Still at work after the 28 days, that he should be obliged to give security to work at least four months in each year that he was licenced, that when he

commenced he should pay for the first 28 days, for 8 charges of singlings, if under the size of 500 gallons, and for 7 if from 500 up to 1000 gallons, and for 6 if 1000 gallons size or upwards, and in every case for as much more as he should be found to have distilled, and so in proportion for as long as he should chuse to work, but that he should not be obliged to work after the 28 days if he did not chuse it.

The clauses which inforce these ideas are among those which the fraudulent Distillers complain most of, but I confess I cannot but think that they do it with injustice, and that the interest of the public requires these restrictions and conditions; If a man takes out a Licence for distilling, and that the quantity of Spirits for which he pays duty, could not possibly afford him a livelihood, or a sufficient profit to support his trade, one of two things must follow, either that he distils such a further quantity of Spirits without payment of duty, as will enable him to carry on his business with advantage, or that it can do neither him, nor the public a real injury to prevent him from exercising a trade, by which he cannot gain bread; if the former be the fact, then the interest of the revenue and the fair trader demands that he should be prevented from proceeding in that line, and if the latter be the case, then it cannot be a hardship to hinder him from going into a trade, where all he can do is to injure others, while he does not benefit himself.

It does not therefore seem unreasonable to say to a man, you shall not exercise a trade, where it appears upon the face of it, that you cannot support yourself without committing frauds upon the public, if therefore you chuse to be a Distiller, you must pay duty  
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for such a quantity of Spirits, as allowing you a certain profit upon each gallon; the whole profit shall appear to be a sufficient inducement to an honest man to engage in such a trade.

The question then will be, whether the present law goes further than what is necessary, or lays any unreasonable imposition on the Distillers in this case, and the way to know this will be, by seeing what would be the profit of a Distiller working according to the terms of these laws.

A 200 gallon Still must according to this law be worked upon singlings 8 times in every 28 days that its proprietor shall chuse to keep it open, it will take 183 gallons of singlings to charge this Still, allowing 17 gallons or  $\frac{1}{12}$  for the expansion of the spirit in the working, this charge will produce 61 gallons of spirits, and allowing the Distiller 3*d.* a gallon clear of all expences, his profit will be each working 15*s.* 3*d.* or in each month 6*l.* 2*s.* 0*d.* and that will be in the year a profit of 73*l.* 4*s.* 0*d.* now would it be very unreasonable to say, that no man shall exercise this trade, who does not apparently make a profit of 73*l.* 4*s.* 0*d.* in the year; and it is to be observed that this profit is calculated upon a supposition that the Distiller worked every month in the year, to the full extent of the law, but a Distiller is obliged only to work for 28 days next after the day on which he opens his Still, in which space of time he must pay for 8 charges of singlings, and if he chuses to continue his Still at work, he may for just so many days as he shall please, paying in the same proportion for every subsequent day, that he shall work; it is very well known that very few Distillers work through the whole year, and therefore from  
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this profit ought to be deducted the proper proportion for such time as the Still shall be silent.

This is the state of the utmost profit which a Distiller would make if he worked every month in the year, and paid at the rate the law requires, but I shall now state what it is that he must actually do to comply with the law.

This law enacts that no man shall be licenced unless he gives security to work for four months in each year, a Distiller therefore is obliged under this law to pay for 32 charges of singlings in the year, and no more, the profit on which at 6*l.* 2*s.* 0*d.* each month would be but 24*l.* 8*s.* 0*d.* therefore to state the case fairly, can that law be called unreasonable, which says you shall not carry on a trade where it appears you have not a profit of 24*l.* 8*s.* 0*d.* in the year, because it is plain in such case, that you do privately pursue measures detrimental to the public in general, by injuring the revenue, and the fair trader, and ultimately preventing the advantage which would be derived from that branch of trade, if properly conducted, to the fair Distiller, the Malster, the Farmer, the Landlord, and the State, and because you introduce and encourage a scene of universal drunkenness, idleness, immorality, and vice.

As the profit of a Distiller working upon singlings 32 times in a year, according to the utmost requisition of the law, would be but 24*l.* 8*s.* 0*d.* it does not appear unreasonable to require him to work so often in the year, but as he is obliged to work for four months, and to make 8 doublings in each month, it may be said that although he could work 32 times



times in the year, yet he cannot work 8 times in a month.

The act of 1780 obliged the Distiller whose Still was under the size of 500 gallons, to pay for but 6 doublings in the 28 days, and this was done by way of experiment only, and to prevent clamor, for it was very well known that they could work much oftener, an account was therefore kept of the number of times which certain Distillers worked their Stills in order to ascertain to a certainty what could be done, and it was found that they exceeded the number required by the present law, for example, Mr. Doran a Distiller in Francis-street Dublin, with one Still containing gross 270 gallons, distilled in 28 days ending the 26th of November 1781, 50 charges of pot-ale, and 12 charges of singlings, in all 62, and that at a time when he was acting under the old law of 1780, which required him to make but 6 doublings, which would require but 18 charges of pot-ale, or in all but 24 charges—the present law requires but 8 doublings, which will take 24 charges of pot-ale, or in all 32 charges, so that it appears Mr. Doran worked his Still nearly twice as often, as the present law has required.

Many other Distillers both before and since have worked their Stills many times oftener than is necessary under the present law, and any man may do what he is allowed 28 days for, in 18, in the following manner, without brewing pot-ale on a Monday, or brewing or distilling on Sunday.

Copper

| Copper Tuesday, August 1st. |                    | Charges of Pot-Ale. |  | Pot-Ale Charges. |  | Charges of Singlings. |  |
|-----------------------------|--------------------|---------------------|--|------------------|--|-----------------------|--|
| 2                           | Brews              | 2                   |  |                  |  |                       |  |
| 3                           | do.                | 2                   |  |                  |  |                       |  |
| 4                           | do.                | 2                   |  |                  |  |                       |  |
| 5                           | do.                | 2                   |  |                  |  |                       |  |
| 6                           | do.                | 2                   |  |                  |  |                       |  |
| 7                           | Sunday.            |                     |  |                  |  |                       |  |
| 8                           | Monday no Brewing. |                     |  |                  |  |                       |  |
| 9                           | Brews              | 2                   |  |                  |  |                       |  |
| 10                          | do.                | 2                   |  |                  |  |                       |  |
| 11                          | do.                | 2                   |  |                  |  |                       |  |
| 12                          | do.                | 2                   |  |                  |  |                       |  |
| 13                          | Sunday             |                     |  |                  |  |                       |  |
| 14                          | Monday no Brewing  |                     |  |                  |  |                       |  |
| 15                          | do.                | 2                   |  |                  |  |                       |  |
| 16                          | do.                | 2                   |  |                  |  |                       |  |
| 17                          | do.                | 2                   |  |                  |  |                       |  |
| 18                          | do.                | 2                   |  |                  |  |                       |  |
| 19                          | do.                | 2                   |  |                  |  |                       |  |
| 20                          | Sunday             |                     |  |                  |  |                       |  |
| 21                          | do.                | 2                   |  |                  |  |                       |  |
| 22                          | do.                | 2                   |  |                  |  |                       |  |
| 23                          | do.                | 2                   |  |                  |  |                       |  |
| 24                          | do.                | 2                   |  |                  |  |                       |  |

But it is said that it is unjust to oblige a Still of 200 gallons to work on singlings 8 times, while one of 500 works but 7 times, and one of 1000 but six times, to which I answer, that small Stills can be worked much oftener than larger ones, and that therefore it was necessary to make a difference in the number of times Stills of different sizes should work, but that no advantage whatever is given to the large Stills by this difference, because the law which charges the 1000 gallon Still with 6, and the 500 gallon Still with 7 charges of Low-wines in 28 days, goes on and says, "*together with the Excise of as much more Pot-ale, Wash, Low-wines, Singlings or Strong-waters as shall be found to have been made or distilled within the said space of 28 days.*"

The law having by the clauses I have stated obliged every licenced Distiller to pay some duty, and having endeavoured to secure all Stills from working, which are declared to be silent, by unsetting and locking of them, the next step which was thought necessary, was to prevent the fraudulent Distiller from being supplied with private Pot-ale, for carrying on his frauds.

In order to guard against the clandestine making of spirits, the first attention ought to be directed to them at the Still head, among all the frauds practised there was none of greater magnitude, or more complained of by the fair Distiller, than the opportunity afforded the unfair trader of distilling privately, by allowing him to keep his backs of Pot-ale upon hand for three, four, five and six weeks, under pretence that such a length of time was necessary for the proper fermentation thereof, during which period these backs were worked off privately, and

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replaced with concealed Pot-ale or Wash; the only check upon this fraud was the Excise Officer, if he entered into combination, the Distiller could act as he pleased, to prevent this fraud it was necessary to fix upon some time for fermenting and working off the backs, and for this purpose it was enacted, that all Wash made of corn should be distilled in the space of 7 days, including the day of brewing and the day of distilling, that all sugar and molasses wash should be worked off in the space of 14 days, including the day of breaking them down with water, and the day of distilling, and that all wash of sweet-waters should be distilled in the space of 7 days including the day of receiving and the day of distilling the same, and if they were not that they should be considered as new wash, and charged with duty accordingly.

This clause was suggested by those Distillers, who found the necessity there was for some effectual means being pursued, to check the clandestine working of licenced Distillers, and because it was likely to be in a great measure effectual, this clause was in the first instance strongly opposed, and now that experience has shewn that it has operated strongly in favour of the fair Distiller, it is violently exclaimed against.

It is said that seven days is not a sufficient time to ferment Pot-ale, and that by being limited to this space of time, they are not able to obtain the real and full produce of their spirit.

There are many ways of promoting or retarding the fermentation of Pot-ale, and it would be no hard matter to shew here, if it were necessary, that the Distillers could have their Pot-ale fit for working in  
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four days, but it is sufficient to mention that this same objection was made at the time that the Revenue Bill was before the House of Commons, and that a Petition was presented against this among other clauses, the Petitioners were heard at the Bar, they produced witnesses, when it appeared so clearly from the evidence of their own witnesses, that the whole process of distillation could be performed in four days, from the brewing of the Pot-ale, that the house thought it totally unnecessary to examine the principle Distillers of Dublin, who attended at the Bar to support the clause.

Now although it was proved by the Petitioners own witnesses, that four days were sufficient for the whole process, yet seven were allowed, merely to satisfy the wishes of those, who thought it best on the first experiment of a measure of this kind, to allow more time than was sufficient.

This is a full answer to those men who put queries in the public papers, stating cases to Gentlemen, who they well know will not enter into a News-paper controversy with them, and then pluming themselves on victories which they have never won.

One of those queries alluded to the clause now under consideration, it was stated that by the late Revenue Act, every Distiller must work off his pot-ale in 7 days, the day of brewing and the day of distilling included, or pay double duty;—that by a former Revenue law, any Distiller who shall work of a Sunday is liable to a fine of 50*l.* and desiring to know if a Distiller brews of a Monday, and cannot have his wash fit for to distil until the 7th day, which will be Sunday, how is he to act, is he to

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distil of a Sunday, and subject himself to pay a fine of 50*l.* or to delay to Monday and pay double duty, or is he in order to avoid these inconveniencies to distil on the 6th day, although the law allows him seven.

The answer is, first that four days is sufficient, and that the law by allowing seven, has taken away all fair objection, although the Querist is endeavouring to pervert that indulgence, and to turn it against those who gave it.

But if that was not a full answer, let him avoid brewing of a Monday, and his whole supposition will be at an end, and this may be done and the law complied with, for I have already shewn that he may do the work in 18 days, for the doing of which he is allowed 28, and neither brew of a Monday, or distil or brew of a Sunday.

Will the Querist give me leave, suppose that the time given for working off pot-ale was instead of seven, to be fourteen, twenty-one, or twenty-eight days, if he brewed of a Monday, would not the last day for distilling fall on a Sunday, and would not his query hold just as good then as in the present case?

A part of the clamor raised against the Revenue Bill of the last Session is, that it was carried by surprise, and stolen through the House.

This Bill was brought in and laid upon the table for twelve days before it was again taken up, and this was done by desire of gentlemen, to give them time to read it, the consequence was that it was read, that it was petitioned against, that witnesses were heard, and the whole was conducted with the greatest

greatest solemnity, and yet men will be hardy enough to assert, that this very clause was smuggled through the house.

It being thought that great benefits would arise from the enlarging of all Stills from 200 to 500 gallons, a clause was therefore introduced enacting, that it shall not be lawful for the Commissioners of his Majesty's Revenue to licence hereafter any *New Still* of less than 500 gallons content.

The inducements for this clause I have already stated, I shall therefore only add here, that this clause has no retrospect, it leaves the Stills of smaller dimensions which were licenced before this act passed, just as they stood before, and only directs that in future such persons as chuse to become Distillers, or to set up new Stills, should have them of 500 gallons.

These were the Ideas which were conceived for the purpose of putting the trade upon a more equal footing, than it was before, and they were not the visionary schemes of men looking only to the collection of the Revenue, but they were also the sentiments of that part of the trade which ought to be attended to, the fair and honest Distiller, as may appear from the Petition which they preferred to Parliament, in the last Session, and of which the following is a copy.

To

To the Right Honourable and Honourable the  
Knights, Citizens and Burgeſſes in Parliament  
aſſembled.

The Humble PETITION of the under-named  
DISTILLERS, in behalf of themſelves and  
many of their Brethren.

*Humbly Sheweth,*

That the Diſtilling Trade of this kingdom in the  
manner it is now conducted, is a moſt diſagreeable  
branch of buſineſs, and muſt entirely fall into the  
hands of perſons of no property, who having nothing  
to loſe will conſequently be out of the reach of pun-  
iſhment by penal ſtatutes, to the great injury of eve-  
ry perſon of capital in the trade, and his Maſteſty's  
Revenue if ſome further regulations are not made,  
for notwithstanding the advantage the trade received  
by the Revenue Laws paſſed laſt Seſſion, if ſome-  
thing more is not done, every man of property in  
the buſineſs will be obliged to quit it.

The wiſh of your Petitioners is to be able to con-  
tinue in a buſineſs, which they have expended large  
Sums in erecting utenſils to carry on, and they with  
many others of the trade whom they have from time  
to time conſulted, wiſh to have it put on a footing  
that they may be able to carry it on without endan-  
gering their property by any breach of the Revenue  
Laws, which they humbly apprehend can only be  
done, by bringing every perſon in the buſineſs on a  
fair equal footing with reſpect to the payment of  
the duty.

That



That at present the advantage the persons have who distil with Stills under Five hundred gallons content, and in remote parts of the kingdom, many of whom are from six to ten miles distant from the residence of an Officer, over those who are in towns where a Surveyor and Gaugers live must be obvious.

That by goodnature and a mistaken lenity in the mode of reducing fines, persons of property are materially injured, as it encourages persons of small capitals to run great risques, whereas if a man of property ventures, which we are sorry to say many are obliged to do to enable them to sell their goods, they if detected are punished in a ten-fold proportion, for which reason the latter are also worried by the Officer from the hopes he has of gain, when at the same time the Distiller next door to him is paid no attention to, as the Officer knows he will decamp rather than pay a heavy Fine.

Therefore your Petitioners humbly beg leave to offer as their opinion, that the following regulations would be a means of putting the Distillery upon a respectable footing, of encouraging persons of property to embark in it, and of advancing his Majesty's Revenue.

1st. That after a stated time, no person shall be allowed to use a Still of smaller content than Five hundred gallons.

2d. That until such Stills shall come in use, the number of workings should be increased by all persons using smaller Stills.

3d. That

3d. That every Distiller shall erect a Copper or other vessel, for brewing his Wash with.

4th. That all Pot-ale not distilled in six Days should pay double duty.

Your Petitioners humbly beg you may please to take the Premises into consideration, and they as in Duty bound will

PRAY.

This

This Petition goes to the great points against which the fraudulent Distillers clamor and complain, it desires the size of all Stills to be increased to 500 gallons, it desires the number of workings to be increased, and it requests that all Pot-ale not worked off in six days, may be charged with double duty.

This Petition was signed by the principal Distillers, very few of whom were in possession of Stills of 500 gallons size, is it possible then to conceive that those men would petition Parliament to pass a law, which must affect themselves equally with every other Distiller, upon any other motive than the general good of the trade, would they wish to go to the expence of purchasing new Stills of larger dimensions, if it had not been their firm opinion, that it would put the trade upon a better footing.

But it is said that this was done for the purpose of monopolizing the trade, that if all Stills were to be of 500 gallons size, there would be none in the country.

I do believe that among many other great advantages which will be derived from this measure, it will encourage men of large capitals to go into the trade, and will tend to discourage those who have none, from embarking in it, and I think this will be a very great check upon fraud, for if a reference is had to the petitions which are sent to the Board of revenue, by persons convicted and fined for frauds in the distillery, it will be found one constant allegation, that poverty had induced them to commit the crime, and disabled them from paying the penalty.

M

But

But although this might operate so as to prevent persons of small or no capital, from embarking in the distillery, yet I cannot see any reason to suppose, that men of capital would not erect large Stills in such parts of the country, as they judged to be most convenient and advantageous for carrying on their business.

But what inducement could any Distiller have, for desiring the number of his workings to be increased; and that all Pot-ale not distilled in six days might pay double duty, would they desire such things if they were impossible to be complied with? for however they may be suspected of wishing to have the trade confined to themselves, yet the complying with these requisitions, could not bring about that event, and if it was to have the effect which is asserted by the fraudulent Distiller, the complying with their request would not only impose a hardship on themselves, but certain ruin.

I therefore think that no argument could possibly be brought, that could more clearly demonstrate the propriety and necessity of these clauses, as they stand in the present law, than a consideration that they were petitioned for by the fair Distillers; nor can any thing more strongly shew their moderation, than that they do not go so far as those gentlemen wished them to go; for instead of immediately obliging all Stills to be increased to the size of 500 gallons, the law only looks forward, and directs that all new Stills hereafter to be erected shall be of that size, and instead of obliging all Pot-ale to be distilled in six days, the law has allowed the Distiller seven, and yet there are Distillers who finding that those clauses have prevented in a great degree their former opportunities



portunities for fraud, cry out against them, and it is natural enough that they should do so, but the very reasons which induce them to wish to get rid of this law, are the strongest arguments to shew, that the interest of the public requires that they should not.

If no Still was under the size of 500 gallons, then there would be a general abatement in the duty of Excise, of at least 5 per cent. and of 10 where the Stills were of 1000, now, although the Distillers are constantly complaining that they cannot pay the present duty, yet they are angry with a clause that would make a general abatement of duty, and no inconsiderable one, for 10 per cent amounts to very near three halfpence a gallon, that is to  $1d. \frac{8}{20}$ , and of course 5 per cent to half that sum.

I have now gone through those clauses of the late revenue laws, which have introduced a new system, and which have been so much complained of, it remains for me, therefore only to shew what has been the effect and operation of this new system.

In order to do this, I will first give the general state of the distillery of Ireland from the year 1777, to the present time, and then compare the state of it previous to the late laws, with its present situation.

M 2

No. of

|      | No.<br>of<br>Stills | Content<br>in<br>Gallons | Produce<br>in Do. | Proportion is              | Excise.                        |
|------|---------------------|--------------------------|-------------------|----------------------------|--------------------------------|
| 1777 | 1188                | 288410                   | 1115352           | as $3\frac{1}{8}$ is to 1. | £ 65062 : 4 : 0                |
| 1778 | 1113                | 272997                   | 1126878           | as $4\frac{1}{8}$ is to 1. | £ 65734 : 11 : 8 $\frac{1}{4}$ |
| 1779 | 1152                | 287507                   | 1094023           | as $3\frac{1}{8}$ is to 1. | £ 63818 : 0 : 2                |
| 1780 | 1228                | 290210                   | 1227651           | as $4\frac{1}{8}$ is to 1. | £ 71612 : 19 : 6               |
| 1781 | 1212                | 295127                   | 1787295           | as 6 is to 1.              | £ 104258 : 17 : 6              |
| 1782 | 904                 | 226306                   | 2076854           | as $9\frac{1}{8}$ is to 1. | £ 121149 : 16 : 4              |

The first law was enacted in the session of Parliament which began in 1779, and was to take place from the 29th of September 1780, and therefore its operation could not appear in these accounts, before Lady-day 1781, and then only for the last half of that year, however I shall now compare the years 1781 and 1782, in which this law has operated, with the year immediately preceding them, and see how the account will stand, first observing that in the year 1780, the Excise on Spirits was higher than in any preceding year.

The Revenue of Excise on Spirits was in  
the Year 1780, - - - £ 71612 : 19 : 6

That of the year 1781 was - - - £ 104258 : 17 : 6

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So that it appears that the Revenue increased in the latter year, although the law operated but for one half of it. - - - £ 32645 : 18 : 0

The Revenue for the year 1780, was £ 71612 : 19 : 6

The same Revenue for the year 1782,  
was - - - £ 121149 : 16 : 4

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The Revenue therefore in the latter year increased. - - - £ 49536 : 16 : 10

The

The general account before stated will also shew that the proportion between the content of the Stills of Ireland and their produce, increased from  $4\frac{2}{10}$  to 1. in the year 1781, to 6 to 1. and in 1782 to  $9\frac{1}{10}$  to 1.

The Author of the Letter to the Duke of Portland has confessed that the revenue has risen since the session of 1779, but makes a doubt "*Whether it was in consequence of two very plentiful seasons, and of the cause which he had before mentioned, viz. the recovery of Collectors arrears, or of the revenue law of 1780.*"

Now that the public may judge fairly on this subject, I will state and compare the half year ending Michaelmas 1780, before the law operated, with the succeeding half year ending Lady-day 1781, in which the law did operate.

| Half year ending | No. of Stills | Content in Gallons | Produce in Do | Proportion is              | Excise           |
|------------------|---------------|--------------------|---------------|----------------------------|------------------|
| Mics. 1780       | 1212          | 295127             | 686536        | as $2\frac{3}{10}$ is to 1 | £ 40047 : 18 : 8 |
| L-day 1781       | 855           | 213511             | 1100769       | as $5\frac{1}{10}$ is to 1 | £ 64211 : 10 : 6 |

From this it appears that notwithstanding the number of Stills and also their contents were decreased nearly one-third, in the latter half year, during which the new law operated, yet the revenue increased in that half year, more than one-third, and the proportion between the contents and the produce of the Stills, also increased from 2 and  $\frac{3}{10}$  to 1, up to 5 and  $\frac{1}{10}$  to 1.

But

But it may be said that it is not fair to compare these two half years together, as Distillers do not work equally often in the summer half year, as they do in the winter; I shall therefore now compare the half year ending Lady-day 1780, with its corresponding half year in 1781, and see how the account will stand upon those periods.

|             | No.<br>of<br>Stills | Content<br>in<br>Gallons | Produce<br>in Do. | Proportion is              | Excise           |
|-------------|---------------------|--------------------------|-------------------|----------------------------|------------------|
| L. day 1780 | 1166                | 282119                   | 708761            | as $2\frac{1}{2}$ is to 1  | £ 41344 . 8 . 5  |
| L. day 1781 | 855                 | 213511                   | 1100769           | as $5\frac{1}{10}$ is to 1 | £ 64211 : 10 : 6 |

Here again it appears that the revenue increased in the half year in which the law operated, more than a third, and the proportion between the content and produce of the Stills from  $2\frac{1}{2}$  to 1, up to  $5\frac{1}{10}$  to 1, although the number of the Stills and their contents were so much decreased.

I shall now state a similar account for the distillery of Dublin, for the half years ending Lady-day 1780 and 1781, to see how the law operated there.

|      | No.<br>of<br>Stills | Content<br>in<br>Gallons | Produce<br>in Do. | Proportion is              | Excise          |
|------|---------------------|--------------------------|-------------------|----------------------------|-----------------|
| 1780 | 78                  | 24060                    | 135539            | as $5\frac{1}{10}$ is to 1 | £ 7906 : 8 : 10 |
| 1781 | 53                  | 16179                    | 173596            | as $10\frac{1}{10}$ to 1   | £ 10126 : 8 : 8 |

This



This account also shews that the number of Stills in Dublin decreased one-third, and their contents in the same proportion, and yet the revenue increased nearly a third, and the proportion of the produce to the contents double, and this rise in the Excise of Dublin, will appear the more extraordinary, when I state the quantity of Spirits permitted into Dublin in the respective half years,

|                                                                | Gals. of Spirits. |
|----------------------------------------------------------------|-------------------|
| Half year ending Lady-day 1781,<br>permitted into Dublin - - - | 283282            |
| Half year ending Lady-day 1780,<br>ditto. - - -                | 136139            |
|                                                                | <hr/>             |
| Increased number of gallons permitted in 1781; - - -           | 147143            |

now notwithstanding that the Dublin distillery had this great additional influx of Spirits to contend with, yet the revenue increased as above stated.

It is apparent also from this account, that very great frauds must have been carried on, even in Dublin, previous to this act, and the fraud must have been by working off in the night the backs of Pot-ale, which were kept for a length of time, and supplying their places with concealed Wash, for very little fraud could have been committed in the day time, where so many Officers attend.

From these several statements I think it must clearly appear that the rise in the revenue in the two last years, in which the Excise on Spirits is nearly doubled,

doubled, is owing to the better collection of that revenue through the operation of the new laws, for if the increase was owing to a plentiful harvest then the natural consequence would be, that at least the same number of Distillers would remain in the trade to take advantage of the low price of corn, but here we see the number decrease  $\frac{1}{3}$  and we see each individual who remains in the trade paying from  $\frac{1}{2}$  to  $\frac{2}{3}$  more duty than he did before, the Distillers of Dublin in the year ending Lady-day 1782, paid at the rate of  $20\frac{1}{10}$  for every gallon their Stills contained, and yet the Distillers of Dublin are not dissatisfied with the law, the operation of which is clearly a tax in the last year of 49536*l.* 16*s.* 10*d.* upon fraud, for the operation of the new law cannot affect in any degree the fair Distiller, he who before paid duty for every gallon he distilled, does no more now than pay the full duty for what he distils, he is not therefore put under any sort of inconvenience by these laws, but he who paid very little duty heretofore, and who got himself licenced for the purpose of committing barefaced fraud, is now obliged to pay something, and what he thinks worse, he is deprived from the opportunity which he before had, of committing those frauds, by being obliged to work off his Pot-ale in a reasonable time, and this is the fore grievance which urges the fraudulent Distiller to make such loud complaints, but I hope that the public will take the pains to investigate the true state of the distillery, and I have no doubt that the good sense of the nation, will point out to them the necessity there is for supporting the fair Distiller, against all his enemies, both the private Distiller who pays no duty, and the licenced fraudulent Distiller, who pays as little as he can, and that

that they will support a system, which has already operated so strongly in favour of fair trade, and so much to the advantage of the public, by nearly doubling its revenue, and which if it be properly followed up by a few wholesome regulations, will soon convince the gentlemen of landed property how much it is their interest, to support and protect the fair trader, against those pirates, who by the nature of their trade, are obliged to sell their Spirits at an under price, and who thereby keep down the price of all Spirits under its proper and natural standard, and by obliging the fair Distiller to follow their example, prevent him from being able to give a good price for the corn from which his Spirit is extracted, and thereby injure agriculture, the Farmer, and gentlemen of landed property.

I have now gone through the whole of what I promised, I have endeavoured to shew that the causes assigned by the Distillers and their advocates, are not those which really have injured the distillery, and if they were, that the means proposed by the Author of the Letter to his Grace the Duke of Portland for to remedy them, are not only inadequate for the purpose, but subversive of it, I have stated what appears to me to be the true causes of the distress of the Distillers, and pointed out what are the proper remedies, and I have submitted such facts to the public, as will I hope enable them to judge for themselves; I have now therefore only to request the indulgence of that public, for a publication written in a very great hurry, and printed sheet by sheet as it was written; as it appeared very material to the Author to endeavour to make public as speedily as possible a true state of facts, lest the misrepresentations of interested and

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designing

designing men should make an impression or impose upon those who may not have considered the subject, or had an opportunity of information upon it; whatever may be its imperfections in other respects, the facts are authentic; and the Author who wishes for nothing but the advantage of the Trade, will think his trouble well repaid, if that can be brought about in any manner by his labour.

**F I N I S**

6 DE 58



## E R R A T A.

Page 19, line 14, for *can still* be worked, read *a still*.

Page 23, for *how is the duty apportioned*, read *how is the duty to be apportioned*.

Page 24, line 10, for *work when it his advantage*, read *work when it is his advantage*.

Page 29, last line, for *35 gallons of the Spirits*, read *35 gallons of Spirits*.

Page 31, last line but one, for *would be carried*, read *could be carried*.

Page 36, line 3, for *where firing is the cheapest*, read *where firing is cheapest*.

Е Р Р А Т А

Page 30, line 3, for where bring to the church, read where  
church is changed.  
Page 31, last line but one, for would be carried, read could be  
carried.  
Page 32, last line, for 32 gallons of the Spirit, read 32 gallons  
of Spirit.  
Page 33, last line, for 32 gallons of the Spirit, read 32 gallons  
of Spirit.  
Page 34, line 10, for work when it is the advantage, read work  
when it is the advantage.  
Page 35, line 14, for can still be worked, read a still  
is

